

City of Wixom, Michigan
Multi-Year Budget
Fiscal Year 2017-2018
Projections: Fiscal Years 2018-2019 / 2019-2020



City Council

Kevin W. Hinkley, Mayor
Richard Ziegler, Deputy Mayor
Patrick Beagle, Keenan Gottschall, Nicholas Kennedy, Thomas Rzeznik, Robert Smiley

City Manager

Clarence Goodlein

Management Team

Debra Barker, Assessing & Economic Development
Catherine Buck, City Clerk
Deanna Magee, Community Services/Parks & Recreation
Jeffrey Roberts, Fire
Tim Sikma, Public Works
Marilyn Stamper, Finance
Charles Yon, Police

Preliminary Submitted: April 11, 2017
City Council Adopted: May 23, 2017

This page intentionally left blank.

BUDGET STUDY SESSION CALENDAR

Below is the schedule of Budget Study Sessions to be held on April 18 & 19, 2017, with an optional date of April 20, 2017. The purpose of these sessions will be to review the Proposed Budget for Fiscal Year 2017-2018. Page numbers are indicated next to each section below to facilitate navigation through the budget document.

TUESDAY, APRIL 18, 2017 - 6 P.M.

- I. BUDGET HIGHLIGHT DETAILS & BUDGET OVERVIEW
- II. AUDITOR STATEMENT (ORAL PRESENTATION)
- III. GENERAL FUND REVENUE (29-34)
- IV. REVIEW OF GENERAL FUND
 - a) City Council (36-37)
 - b) City Manager's Office (38-39)
 - c) Financial Administration (40-41, 141)
 - d) City Clerk (42-44)
 - e) Information Systems (46-47, 145)
 - f) Board of Review, Economic Dev (48-49, 50-52)
 - g) Building Maintenance & Facilities (54-55, 140)
(Capital Asset Needs & Analysis - 175-178/
Reference 134-136)
 - h) Legal Assistance (56-57)
 - i) General Operating (58-59)
(Analysis of Bonding Pension/OPEB - 209-211)
 - j) Building Department (68-70, 139)
 - k) Senior Citizen Activities (74-75)
 - l) Planning Commission (76-77)
 - m) Zoning Board of Appeals (78-79)
 - n) Parks & Recreation (81-83, 143)
 - o) Cultural Center (84-85, 138)
 - p) Interfund Transfers (86-87)

WEDNESDAY, APRIL 19, 2017 - 6 P.M.

- V. WATER / WASTEWATER PRESENTATION
 - a) Water / Wastewater Enterprise (163-170)
- VI. REVIEW OF GENERAL FUND CONTINUED
 - a) 10-Year Budget Projection for Police, Fire and DPW Services (203-208)
 - b) Police (61-63, 144)
 - c.) Fire & Debt Service (65-67, 142, 149)
 - d.) DPW (71-73, 146)
- VII. REVIEW OF OTHER FUNDS
 - a) Major & Local Streets (90-97)
SAD Process for Road Financing (185-202)
 - b) LDFA Roads (109-111)
 - c) Cemetery (98-99)
 - d) Safety Path (101-103)
 - e) Solid Waste (104-105)
 - f) DDA, DDA/VCA Development Bond Fund (106-107, 132)
 - g) Land Acquisition (112-113)
 - h) Budget Stabilization (114-115)
(Appropriation from Budget Stabilization - 179-184)
 - i) Forfeiture Funds (116-119)
 - j) CDBG Fund (120-121)
 - k) Special Holding Agency Fund (126-127)
 - l) Insurance Fund - Retirees (128-129)
 - m) Tribute Drain Bond Fund (131)

Optional Date: Thursday, April 20, 2017 (6 P.M.)

Wednesday, May 3 Public Hearing notices published in accordance with City Charter Chapter 8, Section 8.3. Budget is finalized, published and available for public review.

Tuesday, May 23 Public Hearing and Budget adoption in accordance with City Charter Chapter 8, Section 8.4.

Fiscal Year 2017-2018

Table of Contents

INTRODUCTORY DATA

Budget Highlights and Other Information	1
Budget in Brief - General Fund.....	15
Millage Information	19
Personnel Information	23
Revenue Detail	29

GENERAL FUND

Introduction	35
City Council	36
City Manager	38
Financial Administration	40
City Clerk	42
Information Systems	46
Board of Review	48
Assessing / Economic Development	50
Building Maintenance	54
Legal Assistance	56
General Operating	58

PUBLIC SAFETY

Police	61
Fire	65
Building (Construction & Development)	68

PUBLIC WORKS

Department of Public Works	71
----------------------------------	----

BOARDS AND COMMISSIONS

Senior Citizens.....	74
Planning Commission	76
Zoning Board of Appeals	78
Parks & Recreation.....	81

RECREATION & CULTURE

Cultural Center	84
-----------------------	----

INTERFUND TRANSFERS

Interfund Transfers	86
---------------------------	----

OTHER FUNDS

Introduction	89
Major Street Fund	90
Local Street Fund	94
Cemetery Fund	98
Safety Path Fund	101
Solid Waste.....	104

Fiscal Year 2017-2018

Table of Contents

OTHER FUNDS CONTINUED:

Downtown Development Authority	106
Local Development Finance Authority	109
Land Acquisition	112
Budget Stabilization Fund	114
Forfeiture Funds	116
Community Development Block Grant	120
Major Road and Fire & DPW Bond Debt Service	123
Special Holding Agency Fund	126
Retiree Insurance Fund	128
SAD Tribute Drain Bond and Development Bond Funds	130

CAPITAL IMPROVEMENT PROGRAM

Introduction	133
Capital Improvement Account Allocation	134
Capital Improvement Fund - Ten Year Plan Summary	136
City Manager	137
Cultural Center	138
Building (Construction & Development)	139
Facilities	140
Finance	141
Fire	142
Park & Recreation	143
Police	144
General Operating	145
Public Works	146
City Clerk	147
Assessing / Economic Development	148
Debt Service	149
Cemetery	150

SCHEDULE OF INDEBTEDNESS

Introduction	151
Principal & Interest Schedules	152

WATER & WASTEWATER

Introduction	163
Wastewater Utility System	164
Water Utility System	167
Water and Sewer Rate Survey	170

APPENDIXES

Financial Management Policies	171
Capital Asset Needs and Cost Analysis	175
Appropriations from the Budget Stabilization Fund	179
Special Assessment Districts as a Method of Financing - City Roads	185
10 Year Budget Projection for Police, Fire and DPW Services	203
Benefit Analysis of Bonding Unfunded Pension and OPEB Liability	209



April 11, 2017

Mayor Kevin W. Hinkley
Deputy Mayor Richard Ziegler
Councilmember Patrick Beagle
Councilmember Thomas Rzeznik
Councilmember Nicholas Kennedy
Councilmember Keenan Gottschall
Councilmember Robert Smiley

Subject: Proposed City Operating Budget FY 2017-2018

Honorable Mayor Hinkley and Members of the Wixom City Council,

In accordance with Chapter 8, Section 8.2 of the Wixom City Charter, the proposed Budget for the City of Wixom, Michigan is submitted to you for the Fiscal Year Beginning July 1, 2017 and ending June 30, 2018. This proposed budget is balanced and consists of \$11,257,366 in operating revenue and \$11,220,237 in operating expense. You will notice that this proposed budget's projected revenue has increased from last year due to projected increases from the sum total of taxes and special assessment revenue, licensing and permits. The increase in other revenue is primarily due to grant reimbursements, cable franchising, District Court, Metro Authority and funding from Major and Local Road-Act 51 sources.

The financial projections for FY 2017-2018 are good. Growth in the City's residential properties can be expected and the City's commercial properties can also be expected to increase. It has been estimated and it is expected that taxable values will increase by 3.83% and that this increase will be attributable to the combination of a 4.76% increase in residential property tax values, a 3.47% increase in commercial property tax values, a 9.86% increase in industrial property tax values, and an 1.71% increase in personal property tax values. During the FY 2017-2018, the City's millage rate will decrease to 11.1629 as a result of a reduction to the water debt millage. Tax millages of 1.15 mills and 0.30 mills will fund Local Road repairs and Bike Path completion, repair, and maintenance, and the voter-approved operating millage of up to 3.5 mills expires 12/31/2021.

You will note that the proposed City budget is accompanied by five (5) addendums that have been provided to assist City Council with their discussions of the proposed FY2017/2018 budget and planning for future budget years. These Special Reports can be found at the back of each Budget binder.

The proposed FY2017-2018 budget reflects a concerted effort by all City employees to provide public safety, public service, and recreation opportunities to the City's residents and businesses in a fiscally sound, conservative, and responsible manner. It is a demonstration of employees' commitment to their work and to providing residents and businesses with a safe, attractive, and affordable community in which they can raise good families and easily conduct business. The budget is also recognition of the importance of the budget process and City Council, as well as the importance that staff places on the budgetary counsel that City Council provides as elected representatives of the community.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Clarence E. Goodlein".

Clarence E. Goodlein
City Manager

Fiscal Year 2017-2018

Budget Highlights and Other Information

The Fiscal Year 2017-2018 Budget achieves the preservation of existing levels of service. Through the implementation of effective planning and efficient use of resources, the City of Wixom strives for properly aligned costs for service delivery and funding sources.

Highlights

The total General Fund operating expenditures have increased from \$10,588,724 (FY2016-2017 Budget) to \$11,181,011 a 5.59% or \$592,287 increase in operating expenditures. A large contributor to this increase is the reallocation of a portion of road maintenance related salary and fringe benefit expenditures that were removed from the DPW operating budget to the Major/Local Road funds last fiscal year. Due to the fluctuation of hours spent on road maintenance related activities, a portion of the expense is being placed back in the general operating budget. This change accounts for \$214,689 of the increase. Another large contributor to the increase is the additional unfunded pension liability contribution of \$354,756 to be paid in accordance with the City's MERS annual actuarial. The actuarial process was revised by MERS to update mortality tables and the average return on investments therefore increasing the annual required contributions to meet the future benefit costs. Bonding alternatives will be discussed during budget sessions.

- Our combined sewer and water rates remain one of the lowest in Oakland County. A 11.5% increase in water and 15% increase in sewer rates are included, which are consistent with the financial recommendation and projects provided to the City's consultant, Utility Financial Solutions.
- Solid Waste Collection - Increased from \$162/year to \$164/year.
- City operating millage is 11.04290.
- City millage rate of 14.16290 was decreased from 14.23890 due to a reduction of water millage rate.
- Capital Improvement/Planning Program funding from the General Fund for capital improvements in the amount of \$881,637 along with a contribution of \$93,844 for the annual payment on the platform fire truck loan. The fire truck loan will be paid off at the close of fiscal year 2018-2019.
- State Shared Revenue collections are estimated to increase to \$1,117,154 when compared to the estimated actual for FY2016-2017. Since the State of Michigan's FY2000-2001 to the present, the City's annual Shared Revenue has declined by \$254,979. (See Revenue States Sales Tax - State of Michigan in the body of the budget document.)
- Compared to the FY2016-2017 estimated actual budget, transfers/contributions to other funds decreased from \$2,237,225 to \$1,046,348. This includes a contribution to the Capital Improvement Fund and payment of debt service to assist the DDA/VCA debt fund. The reduction is due to a budget stabilization contribution not being budgeted in fiscal year 2017-2018 along with a reduction to the amount contributed to the DDA/VCA debt fund.

Taxable Value Changes

A 3.83% increase in taxable values is estimated for FY2017-2018, as the chart below shows.

The increase in overall taxable value is reflective of:

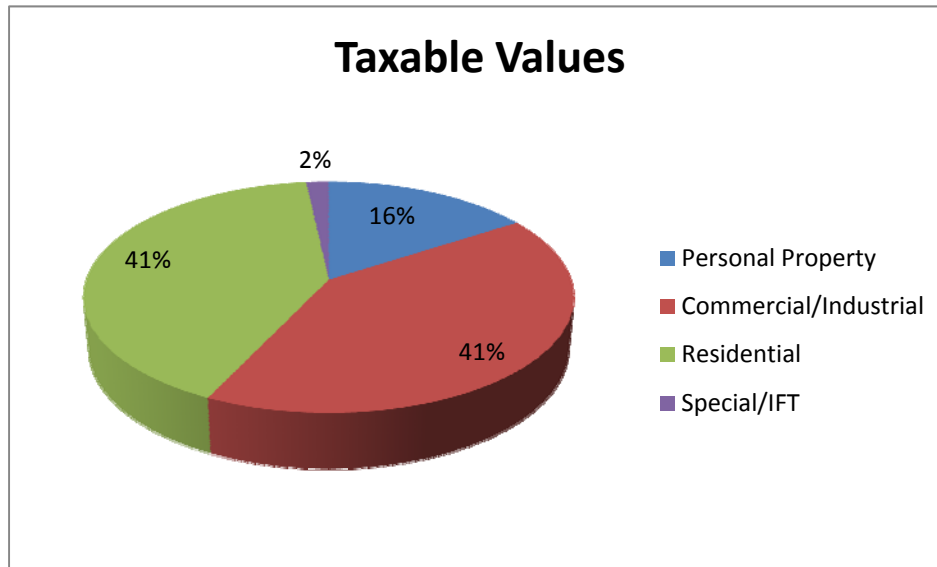
- Increased residential property tax values by approximately 4.76%
- Increased commercial property tax values by approximately 3.47%
- Increased industrial property tax values by approximately 9.86%
- Increased personal property tax values by approximately 1.71%

The City will continue to see fluctuation in personal property tax revenue as industrial personal property continues to be phased out each fiscal year. This fiscal year, an overall increase to personal property was realized due to growth in commercial personal property although industrial personal property value declined by -20.98%. A portion of the loss is reimbursed through the Local Community Stabilization Authority.

Change in Taxable Value - Real and Personal Property

Description	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Real Prop. - Tax Value	\$ 626,699,170	\$ 572,458,550	\$ 519,198,810	\$ 505,891,380	\$ 508,517,550	\$ 521,912,170	\$ 539,216,420	\$ 565,947,560
Pers. Prop. - Tax Value	119,455,870	117,819,130	121,538,250	138,986,090	130,182,560	139,651,900	113,588,190	115,537,090
Total Taxable Value	746,155,040	690,277,680	640,737,060	644,877,470	638,700,110	661,564,070	652,804,610	681,484,650
% Change Real	-13.45%	-8.65%	-9.30%	-2.56%	0.52%	2.63%	3.32%	4.96%
% Change Pers.	-8.02%	-1.37%	3.16%	14.36%	-6.33%	7.27%	-18.66%	1.72%
Ad. Val. % Change	-12.62%	-7.49%	-7.18%	0.65%	-0.96%	3.58%	-1.32%	4.39%
IFT Tax Value	\$ 11,038,460	\$ 14,123,000	\$ 15,398,010	\$ 11,620,710	\$ 13,734,850	\$ 14,314,240	\$ 14,814,000	\$ 11,708,420
IFT % Change	-21.40%	27.94%	9.03%	-24.53%	18.19%	4.22%	3.49%	-20.96%
Grand Total	\$ 757,193,500	\$ 704,400,680	\$ 656,135,070	\$ 656,498,180	\$ 652,434,960	\$ 675,878,310	\$ 667,618,610	\$ 693,193,070
Total % Change	-12.76%	-6.97%	-6.85%	0.06%	-0.62%	3.59%	-1.22%	3.83%
Millage	11.6623	11.6623	12.2459	15.7129	14.8429	14.2829	14.2389	14.1629

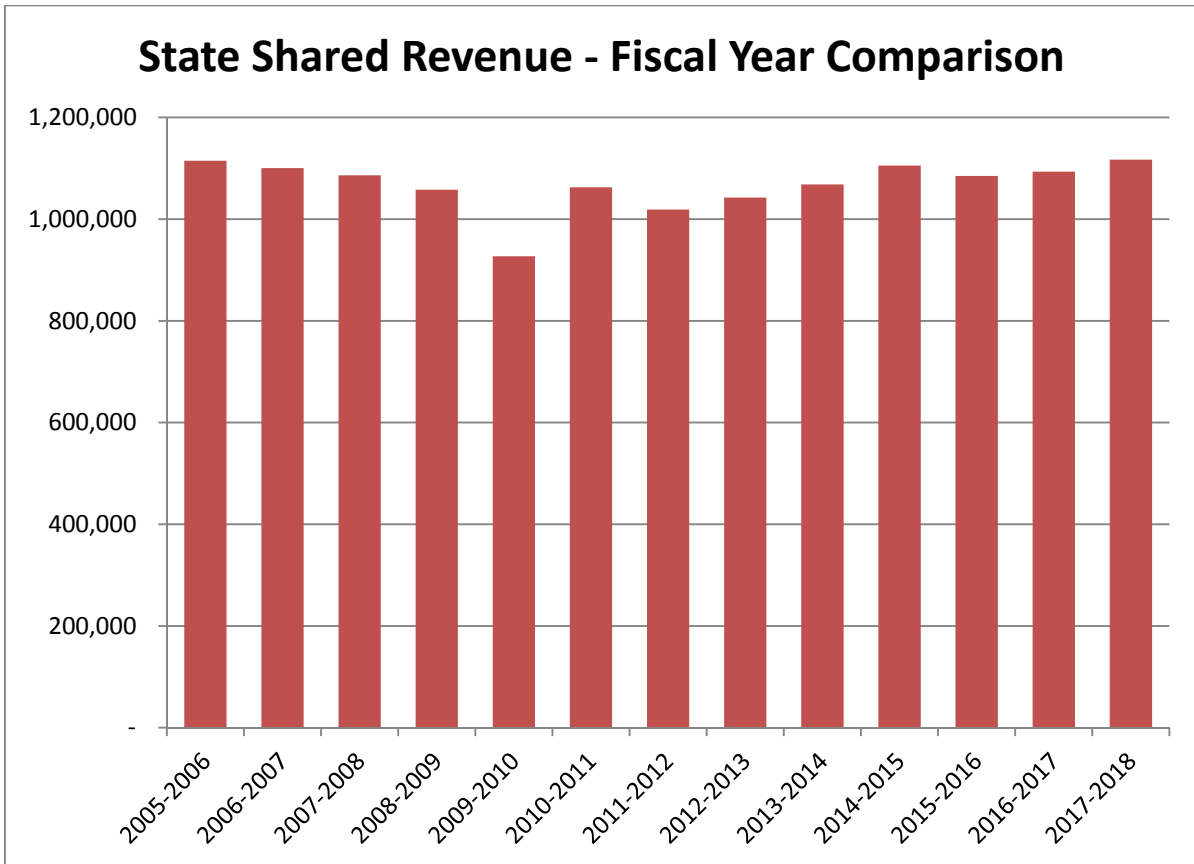
Tax Base Composition



The tax base composition of taxable values indicates that residential taxable values contribute approximately 41% of property taxes. The remaining tax base of 59% is made up of Commercial, Industrial, Personal Property and Special/IFT property.

State Shared Revenues

For FY2017-2018, it is projected that State Shared Revenues will increase by \$23,624 when compared to the actual estimated amount to be received in FY 2016-2017. Although when compared to the FY 2016-2017 budgeted amount it reflects a decrease of \$10,901.



Millage Rate Information

The following highlights changes to the Millage levy schedule for FY 2017-2018:

- The Operating Millage of 7.5429 mills and up to 3.5 mills (voter approved) will remain in FY2017-2018. This Budget proposes a total Millage levy of 14.1629.
- This is the 8th year for the Local Road Millage of 1.15 mills and the Bike Path Millage of 0.30 mills. These millages expire in FY 2025-2026 and FY 2023-2024 respectively.
- The Water Utility System Millage of 1.6700 mills will continue to pay for principal and interest on the repayment of State Revolving Fund loans taken for construction of the city-wide water system. This millage expires in FY 2019-2020.

Millage Rate Information							
Description	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	End Date
General Operating	7.54290	7.54290	7.54290	7.54290	7.54290	7.54290	N/A
Operating - Voted	-	3.50000	3.50000	3.50000	3.50000	3.50000	FY 2021
Local Road Program	1.15000	1.15000	1.15000	1.15000	1.15000	1.15000	FY 2026
Safety Path Program	0.30000	0.30000	0.30000	0.30000	0.30000	0.30000	FY 2024
Major Road Program	0.90000	0.87000	-	-	-	-	FY 2014
Water Utility System	1.86000	1.90000	1.90000	1.79000	1.74600	1.67000	FY 2020
Fire & DPW Building Debt	0.49300	0.45000	0.45000	-	-	-	FY 2015
Total Millage	12.24590	15.71290	14.84290	14.28290	14.23890	14.16290	

Description	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
General Millage	7.54290	11.04290	11.04290	11.04290	11.04290	11.04290
Debt Millage	3.25300	3.22000	2.35000	1.79000	1.74600	1.67000
Other Millage	1.45000	1.45000	1.45000	1.45000	1.45000	1.45000
	12.24590	15.71290	14.84290	14.28290	14.23890	14.16290

Capital Improvement/Capital Planning Fund

The General Fund Contribution to the Capital Improvement Fund for FY2017-2018 is proposed to be \$975,481 vs. estimated actual of \$978,137 in FY2016-2017. During FY 2017-2018, the City recommends continuing the 10-year City-wide Capital Improvement plan to stabilize the annual contribution to the Capital Fund.

Highlights of the FY2017-2018 Capital Improvements Program are shown below:

FISCAL YEAR 2017-2018		
CAPITAL IMPROVEMENT EXPENDITURES		
CATEGORY	AMOUNT	PROJECT SUMMARY
Building	\$55,000	Furniture /Filing
Cultural Center	\$20,000	Sr. Lounge Restroom Upgrade
	\$5,000	Partition Maintenance
	\$7,000	CC Furnishings
	\$2,500	Commercial Vacuum
	\$7,000	Sr. Lounge blind replacement
	\$2,000	Tables
	\$20,000	Presentation for CC Equipment
	\$350,000	CC Renovation
Facilities	\$25,000	HVAC /Improvements
	\$7,500	Public Restrooms
	\$50,000	Roof Repairs
	\$20,000	Painting
Finance	\$3,000	Printer Scanner
Fire	\$54,000	Exhaust Capture System (OSHA Required)
	\$17,000	Replace Fire Gear & Training Room Improvements
	\$10,000	Replace SCBA Bottles
	\$16,000	Station Carpet
	\$20,000	Base Radio
Gunnar Mettala Park	\$3,000	Table Replacement
	\$2,000	Trail Improvements
	\$5,000	Landscaping /Upgrades
	\$5,000	Trash Receptacles /Benches
Gilbert Willis Park	\$2,000	Trail Improvements
	\$3,000	Athletic Field Repairs /Improvements
Civic Center (Pond)	\$15,000	Landscaping Improvements
	\$3,000	Skate Pond Mats & Heaters
	\$8,000	Portable Fence for Events
Gibson Homestead	\$40,000	Gibson Shed
	\$5,000	CDBG Improvements
	\$10,000	Park Signage
	\$20,000	Window Replacement
Parks & Recreation	\$60,000	Trailway Contribution
General Operating	\$48,100	Network and Computer Upgrades
Police	\$120,000	Patrol Vehicles Including Equipment Replacement
	\$2,200	Radar Equipment
	\$9,000	Gas Masks
	\$3,000	Vest Replacement
	\$3,000	Weapon Replacement
	\$20,000	Records Management Maintenance
	\$5,000	Mugshot Module
	\$26,000	Surveillance and Security System
Public Works	\$185,000	Hook lift Truck with Wing Plow
	\$20,000	Drain Improvements
Cemetery	\$5,000	Cemetery Landscape Improvements
Debt Service	\$93,844	Debt Service Payment on Purchase of Fire Truck
TOTAL:	\$1,412,144	

Personnel

Please see the Personnel section of the Budget for a detailed description of the number of positions and the costs associated with each department of the City. The Fiscal Year 2017-2018 budget includes the conversion of three existing part-time staff positions to full-time. These positions include Fire Inspector, Fire EMS Coordinator, and Parks & Recreation Supervisor.

Budget Requirement and GASB 54 and 34

Amendments to Public Act 493 now require a general appropriations act for all funds except trust or agency, internal service, enterprise, debt service or capital project funds for which the legislative body may pass a special appropriation act. Therefore, a budget and general appropriations act are required for the general fund and each special revenue fund. This modification would exclude the need for budget resolutions for all capital project funds, debt service funds, trust and agency funds, and enterprise funds.

The Governmental Accounting Standards Board (GASB) promulgates standards for local governmental units. With the issuance of GASB 54, Fund Balance Reporting and Governmental Fund Type Definitions (Issued 03/09), the GASB further clarified the definitions of the general fund, special revenue fund type, capital projects fund type, debt service fund type, and permanent fund type. The current Budget and Annual Financial Report comply with this pronouncement.

Fiscal Year 2016-2017 Year in Review

The following briefly highlights our successes and other noteworthy accomplishments:

- The City was once again recognized by the University of Michigan - Dearborn, School of Management and awarded their Entrepreneurial Cities Award for the 9th time. We were honored by the receipt of this award in 2007, 2009, 2010, 2011, 2012, 2013, 2014, and 2015 as well.
- During the FY2016-2017 thus far, new construction, commercial and residential developments, build-outs, and full-scale commercial remodeling continued at a brisk pace, and provide the City with continuing evidence of businesses and developers confidence in the community. In this regard, the City has issued 42 new residential construction permits (28 were issued in FY2015/2016) and 560 other residential repair/remodel permits. Four (4) new commercial/industrial construction permits (5 were issued in FY2015/2016) and 447 other commercial/industrial remodel/repair/build-out permits were issued, thus far this fiscal year. When all new construction, build-out, and remodeling permits are considered, the City has issued a total of 1,052 permits for all types of residential, commercial, and industrial construction and renovation projects (239 permits were issued in FY2015/2016) since July 2016. Some of the notable projects since the beginning of this Fiscal Year include:
 - Adept Plastic (Alpha Drive - In the Final Stages of Constructing their 5th Plant in Wixom)
 - ALDI's Food Store (South Wixom Road New Building Under Construction)
 - ANCA (Century Drive - Building Addition)
 - At-Home Retail Store (South Wixom Road - New Building Construction)
 - BKG Ryan LLC - TREMEC (Ryan Court - Construction of new building is in progress)
 - Drafting Table (Pontiac Trail - Business Build-out)
 - EJOT (Alpha Drive - Building Renovation)
 - Enterprise Rental (South Wixom Road - New Business Build-out)
 - Fiberclass (Dennis Court - New Warehouse Constructed)
 - Great Expressions Dental Center (Grand River -Business Build-out)
 - Hallmark Tool (Pontiac Trail - Building Addition)
 - Hampton Inn (Alpha Drive - In the Final Stages of Construction with an Anticipated Opening Date in June 2017)

- Hefco (Enterprise Court - New Business Build-out)
- Hitachi Chemical (Liberty Drive - Building Addition)
- JCU International (Century Drive - New Building Construction)
- Lynn Corporate Park (West Road - Business Build-out)
- Meijer (Grand River - Building Renovation)
- Minth North America (Pontiac Trail - New Building Construction)
- Multi-tenant retail Complex AT&T & Sherwin Williams (Alpha Drive - New Business Construction)
- OPS (Alpha Drive - New Business Build-out)
- Pancho's Meat Shop (Pontiac Trail - Business Build-out)
- PNC Bank (Pontiac Trail - Building Renovation)
- Premier International (West Road - Building Addition)
- Quadrants Development (Wixom Tech Drive - Building Addition)
- Rite-Aid Pharmacy (Pontiac Trail & Beck - Building Renovation)
- Sears Home Improvement (Enterprise Court - Business Build-out)
- SLM (Alpha Drive - Building Renovation)
- SMJ International (Pontiac Trail - Building Renovation)
- Style-Rite (West Road - Business Build-outs)
- Total Soccer (West Road - Building Remodeled & Renovated)
- Traditional Massage (Pontiac Trail - Business Build-out)
- Uber (Cartier Drive - Business Build-out)
- U.S Real Property (Oak Creek Drive - Building Renovation)
- Weiss Chiropractor (West Road - Business Build-out)
- Wetzell Tool (Liberty Drive - Building Addition)
- Zimmerman (Century Drive - Building Addition)

All construction projects are continuing smoothly with no anticipated delays in their completion.

- The Clerk's Office successfully conducted a Presidential election this fiscal year, and collected \$40,150 from the issuance of 1,306 passports.
- The City's Moody's bond rating was unchanged at Aa2 which is the highest bond rating typically achievable for communities of our size.
- The City's Finance Department completed their transition to BS&A financial software to increase efficiency and to coordinate the accounting and account receivable transactions of all Departments across the City.
- The Economic and Community Development Director facilitated the creation of an estimated 754 new jobs through her efforts that brought not only new businesses to our community, but that also encouraged businesses to expand their workforces.
- The DPW Director, in conjunction with our engineering consultants from Hubbell, Roth, & Clark, Inc., finalized their plans for reconstruction of Beck and West Roads as well as Anthony and Frank Streets, and Wixom Tech and West Tech Drives in 2017.
- The DPW, HRC and Suez Water with the assistance of our engineering consultants from Hubbell, Roth, & Clark, Inc. continued their collaborated and development of an asset management program for the waste-water treatment facility. This is being performed through a program that leverages \$500,000 of City funds with 2 million dollars of Michigan grant money.
- In the Police Department, two new Police Officers were hired, Aaron Breneman and Michael Byberg, Police Officer Dean Caldwell was promoted to the rank of Police Sergeant, and Police Sergeants Mark Bradley and Linda Fultz continued their study of Police Leadership and Police Administration at the School of Police Staff and Command that is offered by Northwestern and Eastern Michigan Universities.

- City Council distributed Community Development Block Grant (CDBG) to Meals on Wheels as well as funding for an ADA improvements project at the Gibson House.
- The Parks and Recreation Department completed its 11th year of providing the *Summer Concert* series to the community, and together with the Police and Fire Department facilitated another successful *Lite-the-Nite* Festival and Fireworks display.

Fund Balance – General Fund Projection – (FYE 2017-18)

The estimated fund balance of the General Fund at the close of FY2017-2018 is projected to be \$2,372,875 or 21.22%.

General Fund Revenues

Total revenues are estimated at \$11,257,366 and represents a 4.269% or \$460,918 increase over FY2016-2017 total budgeted revenues.

The increase can be explained as follows:

- Property Taxes are estimated to increase by approximately \$268,065.
- Licenses & Permits are estimated to increase by \$136,136 contributable to increased development.
- State Revenues / Local Community Stabilization Authority Revenues are estimated to decrease by approximately \$10,933, consisting of a decrease of \$10,901 in State Revenue Sharing and a decrease of \$1,532 in Local Community Stabilization Authority Revenue (LCSA). LCSA is a new revenue stream that replaces a portion of the decreasing personal property. Liquor License revenue is budgeted to increase by \$1,500.
- Increase to Major and Local Road Act 51 revenue for rental of City equipment that is utilized for Major and Local road maintenance and snow & ice control in the amount of \$12,954.
- Cable franchising revenue and Metro Authority revenue are estimated to increase by \$8,300 and \$9,500 respectively.
- MMRMA grant revenue is expected to be \$10,682 higher than last year's budget due to anticipated RAP grant proceeds.
- Other revenue items decreased / increased for a net result of a \$15,281 increase.

Revenue Comparison

Description	2015-2016	Budgeted 2016-2017	Proposed 2017-2018	Dollar Change	% Change
Property Taxes	\$ 7,632,049	\$ 7,484,706	\$ 7,752,771	\$ 268,065	3.58%
State Shared and Community Stabilization Auth.	1,221,051	1,317,759	1,306,826	\$ (10,933)	-0.83%
Building Permits & Fees	947,494	502,114	638,250	\$ 136,136	27.11%
Federal/State Grants	-	-	-	\$ -	0.00%
Miscellaneous Income	957,782	807,125	861,151	\$ 54,026	6.69%
Charges for Services Library	66,964	66,970	67,640	\$ 670	1.00%
Contrib Budget Stab	-	-	-	\$ -	0.00%
Charges for Services Water/Wastewater	361,798	361,798	361,798	\$ -	0.00%
Charges for Services Major & Local Roads	746,161	197,736	210,690	\$ 12,954	6.55%
Charges for Services Solid Waste & Local Road	58,240	58,240	58,240	\$ -	0.00%
Appropriations From Fund Balance	-	-	-	\$ -	0.00%
Total Revenues	\$11,991,539	\$10,796,448	\$ 11,257,366	\$ 460,918	4.2692%

Expenditures

There is an expenditure increase of the proposed FY2017-2018 from the FY2016-2017 Budget in the amount of \$592,287 or 5.59%. A large contributor to this increase is the reallocation of a portion of road maintenance related salary and fringe benefit expenditures that were removed from the DPW operating budget to the Major/Local Road funds last fiscal year. Due to the fluctuation of hours spent on road maintenance related activities, a portion of the expense is being placed back into the general operating budget. This change accounts for \$214,689 of the increase. Another large contributor to the increase is the additional unfunded pension liability contribution of \$354,756 to be paid in accordance with the City's MERS annual actuarial. The actuarial process was revised by MERS to update mortality tables and the average return on investments therefore increasing the annual required contributions to meet the future benefit costs. Bonding alternatives will be discussed during budget sessions.

Personnel costs make up a large percentage of the City's expenditures and a good deal of attention was directed to this area and evaluating the current positions. As in the past, an important administrative focus will be to continue achieving as much productivity and efficiency with our employees as possible. The administrative group will continue to review alternative fringe benefit packages to reduce costs. To that end, this Budget continues to include a two tier benefit system for new full time employees.

The following chart illustrates departmental variance percentage changes within the General Fund proposed budget and the current Fiscal Year.

Changes in Expenditures - General Fund

Description	2016-2017	2017-2018	Dollar Change	% Change	Comments
City council	\$ 15,026	\$ 16,526	\$ 1,500	9.98%	
City manager	280,956	280,972	16	0.01%	
Economic Dev / Assessing	225,651	284,500	58,849	26.08%	Increase to wage, fringe & pension costs and addition of part time employee of which a portion was removed from the General Operating budget. Increase to assessing contractual services
Building inspection	471,851	546,273	74,422	15.77%	Increase to wage, fringe & pension costs. Increase to Building Official contract cost directly related to permit revenue
Litigation and appeals	66,000	80,500	14,500	21.97%	Increase to prosecution & city attorney
City clerk	205,107	199,123	(5,984)	-2.92%	Reduction to fringe costs
Information systems	109,252	121,000	11,748	10.75%	Additional funding for Microsoft 365 hosted email service along with overall increase for licensing and maintenance contracts
Finance	340,878	361,505	20,627	6.05%	Increase to wage, fringe & pension costs. Increase to consultants, tax processing and audit fees
General operating	1,531,985	1,866,097	334,112	21.81%	Increase to MERS pension related costs for employees that have retired. Decrease to worker's compensation insurance and increase to general property & liability insurance and audit fees
Building maintenance	68,000	72,300	4,300	6.32%	Increase to heating, cooling & maintenance
Cultural center	309,478	322,657	13,179	4.26%	Increase to wage, fringe & pension costs and custodial services for additional cleaning
Fire	1,028,335	1,051,619	23,284	2.26%	Increase to wage, fringe & pension costs and conversion of 2 full time personnel to full time
Police	3,348,723	3,319,613	(29,110)	-0.87%	Decrease to wage, fringe & pension cost due to retirements that occurred during FY2016-17 along with lower rate for new employee
DPW	887,909	1,029,313	141,404	15.93%	Overall increase due to increase to wage, fringe & pension costs along with the reintroduction of a portion of wages/fringes that were previously budgeted to Major/Local Roads
Zoning Board of Appeals	3,500	5,500	2,000	57.14%	Increase to conference & workshops
Board of Review	1,196	2,546	1,350	112.88%	Increased cost for public hearing notice publishing
Planning and development	97,300	101,150	3,850	3.96%	Increase to legal services and special studies
Senior citizens	67,154	68,927	1,773	2.64%	
Parks & Recreation	345,474	404,542	59,068	17.10%	Increase to wages, fringes & pension along with costs associated with converting an existing part-time position to full-time. Additional funds for Lite the Nite, park concerts & Gibson house
Transfers out	1,184,948	1,046,348	(138,600)	-11.70%	Decrease in Capital Improvement Contribution and DDA Transfer
Expenditure Totals	\$10,588,724	\$11,181,011	\$ 592,287	5.59%	

Projects

Major Roads

Beck Road (Completion of South of West to 12 Mile)	\$ 65,116
Pavement Management	5,000
	<u>\$ 70,116</u>

Local Roads

Pavement Management	\$ 5,000
Pavement Preservation	50,000
Highgates Engineering & Construction	370,000
General Fund Transfer	50,000
TOTAL LOCAL ROADS	<u>\$ 475,000</u>

Safety Bikepath

Beck Road Railroad Crossing	\$ 60,000
Wixom Road Railroad Crossing	45,000
Yearly Maintenance	10,000
Pathway Heavy Maintenance	65,000
Bike Path System Inventory/Inspection	5,000
ADA Safety Path Ramps	10,000
TOTAL SAFETY PATH	<u>\$ 195,000</u>

Proposed Solid Waste Collection Rate - \$164

The solid waste collection and recycling rate fee is consistent with recently negotiated waste hauling agreements. Below is a historical summary of solid waste rates from 2008 to date.

SOLID WASTE COLLECTION RATES		
YEAR ENDING	ANNUAL COST	STATUS
6/30/2018	\$164	Proposed
6/30/2017	\$162	Actual
6/30/2016	\$160	Actual
6/30/2015	\$155	Actual
6/30/2014	\$155	Actual
6/30/2013	\$155	Actual
6/30/2012	\$155	Actual
6/30/2011	\$155	Actual
6/30/2010	\$155	Actual
6/30/2009	\$155	Actual
6/30/2008	\$160	Actual

Proposed Water/Wastewater Rates

The City is in its fifth year of a Financial Master Plan for the water and wastewater utility systems by Utility Financial Solutions (UFS). This independent analysis took into consideration our current rate, rate structure, operating costs and capital improvement plan to forecast future funding requirements necessary to support our utility systems. The wastewater system was operating at a loss. Keeping the rate artificially low causes a drain on cash reserves thereby not providing adequate funding for capital improvements and operations. As for the water system, increases are necessary since the City experiences increased rates from the water supplier along with decreased usage by the consumer due to low flow options in their homes/businesses and the overall conserving of water.

UFS continues to support the proposed new rate structure which includes proposed rate increases of 11.5% for water and 15% for sewer. In light of this fact, Wixom still maintains one of the lowest combined water and sewer rates in the region.

As discussed during last year's budget sessions, it is necessary to issue Revenue bonds in order to complete the needed capital improvements at the wastewater treatment plant. It is planned that revenue bonds will be issued for \$2.7 million during fiscal year 2017-2018.

This rate structure is composed of two items; a Commodity Cost and a Customer Cost based upon a customer Cost of Service Study.

Commodity Costs are costs that tend to vary with the quantity of water used and sewer discharged, as well as costs associated with purchasing, pumping and the distribution of water and sewer. Commodity costs include wholesale water purchase costs plus pumping stations and transmission lines and treatment of wastewater.

Customer Costs are costs associated with serving customers regardless of their usage or demand characteristics. Customer costs include the operation and maintenance expenses related to meters and services, meter reading costs, billing and collection costs. The customer costs were allocated on the basis of the relative cost of meters and services and the number of customers.

Based upon a commodity and customer cost, the following is the proposed rates for water and wastewater:

SUMMARY CURRENT vs PROPOSED WATER RATES		
Meter Size (inch)	Current Quarterly Customer Charge (\$)	Proposed Quarterly Customer Charge (\$)
5/8	22.75	30.75
3/4	22.75	30.75
1	24.75	32.75
1-1/2	95.00	128.20
2	125.00	170.20
3	160.00	216.20
4	235.00	317.00
6	285.00	381.00
8	330.00	441.00
10	475.00	635.60
Current Commodity Rate (per MCF)		\$ 36.25
Proposed Commodity Rate (per MCF)		\$ 38.80

SUMMARY CURRENT vs PROPOSED WASTEWATER RATES		
Meter Size (inch)	Current Quarterly Customer Charge (\$)	Proposed Quarterly Customer Charge (\$)
5/8	10.75	14.50
3/4	10.75	14.50
1	12.00	16.75
1-1/2	62.50	81.75
2	76.00	100.00
3	95.00	123.00
4	136.00	174.00
6	168.00	206.00
Current Commodity Rate (per MCF)		\$ 22.75
Proposed Commodity Rate (per MCF)		\$ 25.30

Council adopted a new three year sewer rate cap structure for residents and this is year three of that program. The current cap rate is \$88.30 and the proposed for FY2017-2018 is \$101.54 which is the average residential MCF usage plus 10% and the customer charge of a 1 inch meter.

The flat rate for industrial sewer only customers will increase from \$85 to \$97.75.

The flat rate for residential sewer only customers will increase from \$60.00 per quarter to \$69 per quarter.

###

This page intentionally left blank.

Fiscal Year 2017-2018

Budget in Brief

General Fund

Information provided in the section includes a summary of General Fund revenue and expenditures for Fiscal Year 2017-2018 and projections for Fiscal Years 2018-2019 and 2019-2020.

This fund functions as the City's discretionary operating fund and accounts for taxes and other general revenues and expenditures not restricted for specific purposes.

The City strives to establish and maintain an undesignated fund balance of at least 15% of the General Fund expenditures for the subsequent year to pay expenditures caused by unforeseen emergencies or cash shortfalls caused by revenue declines or delays.

CITY OF WIXOM, MICHIGAN

General Fund/Budget Stabilization - Revenue and Expenditure Summary

5/23/2017

Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Taxes and special assessments	\$ 7,632,049	\$ 7,484,706	\$ 7,087,658	\$ 7,436,692	\$ 7,752,771	\$ 7,949,419	\$ 8,043,121
Licenses and permits	947,494	502,114	466,922	762,250	638,250	499,045	453,685
Intergovernmental	1,221,051	1,317,759	913,301	1,435,792	1,306,826	1,380,924	1,422,685
Other revenues	950,782	1,491,869	992,525	1,615,775	1,559,519	1,574,457	1,581,260
Transfers in	1,240,163	-	-	-	-	-	61,567
Total operating revenues	11,991,539	10,796,448	9,460,406	11,250,509	11,257,366	11,403,845	11,562,318
Total operating expenditures	11,743,811	10,588,724	7,205,409	10,779,270	11,181,011	11,404,033	11,707,802
Revenue over (under) expenditures	247,728	207,724	2,254,997	471,239	76,355	(188)	(145,483)
Fund Balance, beginning of the year	2,677,554	2,925,282	2,925,282	2,925,282	2,296,521	2,372,875	2,372,687
Fund Balance, end of the year Prior to Transfer to/from Budget Stabilization	2,925,282	3,133,006	5,180,279	3,396,521	2,372,875	2,372,687	2,227,204
Transfer to/from General Fund to Budget Stabilization	-	(1,100,000)		(1,100,000)	-	-	-
Fund Balance, end of the year after Transfer to Budget Stabilization	<u>2,925,282</u>	<u>2,033,006</u>		<u>2,296,521</u>	<u>2,372,875</u>	<u>2,372,687</u>	<u>2,227,204</u>
General Fund Balance %		19.20%		21.30%	21.22%	20.81%	19.02%
Fund Balance, Budget Stabilization (Including Estimated Interest Earnings)	<u>3,709,776</u>	<u>4,815,476</u>		<u>4,819,276</u>	<u>4,825,276</u>	<u>4,831,276</u>	<u>4,837,276</u>
TOTAL COMBINED FUND BALANCE	<u>\$ 6,635,058</u>	<u>\$ 6,848,482</u>		<u>\$ 7,115,797</u>	<u>\$ 7,198,152</u>	<u>\$ 7,203,963</u>	<u>\$ 7,064,480</u>

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Summary

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
101-101	City Council	\$ 14,703	\$ 15,026	\$ 6,592	\$ 15,026	\$ 16,526	\$ 16,526	\$ 16,526
101-172	City Managers Office	272,409	280,956	173,731	320,059	280,972	281,540	284,751
101-257	Economic Development/Assessing	194,738	225,651	83,715	225,650	284,500	292,094	301,033
101-371	Building (Construction & Dev.)	634,845	471,851	272,432	580,715	546,273	462,915	447,855
101-266	Litigation and Appeals	86,325	66,000	57,665	91,215	80,500	81,890	83,308
101-215	City Clerk	183,798	205,107	136,359	206,894	199,123	201,684	209,104
101-228	Information Systems	134,500	109,252	64,519	103,500	121,000	123,400	128,088
101-191	Finance	339,988	340,878	221,234	344,097	361,505	371,938	384,579
101-283	General Operating	757,063	1,531,985	1,057,857	1,506,340	1,866,097	2,093,940	2,333,914
101-265	Building Maintenance	55,041	68,000	31,980	67,800	72,300	73,450	74,303
101-805	Cultural Center	272,003	309,478	187,671	316,404	322,657	329,675	338,525
101-336	Fire	928,189	1,028,335	590,951	1,028,335	1,051,619	1,064,704	1,080,892
101-301	Police	3,032,092	3,348,723	2,012,348	3,276,808	3,319,613	3,407,558	3,516,295
101-441	DPW	1,455,970	887,909	564,379	1,040,305	1,029,313	1,048,883	1,042,456
101-722	Zoning Board of Appeals	4,782	3,500	1,579	3,500	5,500	5,500	5,500
101-247	Board of Review	1,189	1,196	40	1,196	2,546	2,546	2,546
101-721	Planning and Development	88,597	97,300	43,390	98,800	101,150	96,650	96,650
101-673	Senior Citizens	52,470	67,154	33,492	59,656	68,927	68,927	68,927
101-751	Parks & Recreation	301,559	345,474	188,128	355,745	404,542	407,387	410,912
101-966	Transfers Out	2,933,550	2,284,948	1,477,347	2,237,225	1,046,348	972,825	881,637
Total expenditures		\$ 11,743,811	\$ 11,688,724	\$ 7,205,409	\$ 11,879,270	\$ 11,181,011	\$ 11,404,033	\$ 11,707,802

This page intentionally left blank.

Fiscal Year 2017-2018

Millage Information

The FY 2017-2018 Budget proposes a total Millage levy of 14.1629 which includes the separately voted 3.50 supplemental operating millage approved November 2016. Total debt service millage was decreased by .076 due to a reduced water debt payment due in FY 2017-18. The Water Debt Service Millage of 1.670 is levied to pay for principal and interest payments on the Water Segment I, II, III, and IV State Revolving Fund Loans for the installation of the City's water system.

Millage Rate Information

Description	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	End Date
General Operating	7.54290	7.54290	7.54290	7.54290	7.54290	7.54290	N/A
Operating - Voted	-	3.50000	3.50000	3.50000	3.50000	3.50000	FY 2021
Local Road Program	1.15000	1.15000	1.15000	1.15000	1.15000	1.15000	FY 2026
Safety Path Program	0.30000	0.30000	0.30000	0.30000	0.30000	0.30000	FY 2024
Major Road Program	0.90000	0.87000	-	-	-	-	FY 2014
Water Utility System	1.86000	1.90000	1.90000	1.79000	1.74600	1.67000	FY 2020
Fire & DPW Building Debt	0.49300	0.45000	0.45000	-	-	-	FY 2015
Total Millage	12.24590	15.71290	14.84290	14.28290	14.23890	14.16290	

Truth in Taxation

Financial Flexibility - As a Percentage of the Maximum Legal Millage Rate

The rates, which the City may charge for their various taxes, are limited by State law and municipal charter provisions. Due to Proposal A, effects of the Headlee Amendment and Truth in Taxation laws are no longer applicable in many cases. The Headlee Amendment and Truth in Taxation laws resulted in limitations on the property tax rates, which typically had wide appeal to taxpayers. The Truth in Taxation law also placed restrictions on the City's ability to raise its millage rates. Currently, Proposal A limits the increase in taxable value to the lesser of 5% or the current rate of inflation. The current year's rate of inflation is approximately .9%; thus, the City's taxable value increase for any property could not exceed the .9%, except in cases of new construction. Such limitations constrain the flexibility of the municipality and restrict its financial independence due to this limitation.

Personal property tax classified as industrial continued to decline for FY2017-2018. The City is estimated to receive \$179,672 from the Local Community Stabilization Authority to partially off-set the personal property tax loss, but unfortunately the calculation is based upon the lowest millage rate levied since 2012. The City's general operating reimbursement will be based on 7.5429 mills instead of 11.0429 mills. The City will continue to see a reduction in industrial personal property tax values each year.

Assessed Values represent 50% of the estimated property value. Taxable Value is a mathematical formula, which is based on the preceding years Taxable Value increased by the Inflation Rate Multiplier (IRM) or .9% for Tax Year 2017. The IRM is determined for the entire State and applied by each municipality. Taxable Value may also increase for physical additions and decrease for physical losses. Thus the assessed value may remain the same or even decline while your taxable value may increase due to the Inflation Rate Multiplier (IRM) or .9% for Tax Year 2017. It is important to note that Proposal A requires that Taxable Value cannot exceed the Assessed Value. So in cases where the Inflation Rate Multiplier (IRM) increases taxable values over assessed values, the taxable value cannot exceed the assessed value.

**PUBLIC NOTICE
CITY OF WIXOM
NOTICE OF PUBLIC HEARING
BUDGET HEARING ON THE 2017-2018 PROPOSED BUDGET**

The City Council of the City of Wixom will hold a public hearing at 7:00 PM on Tuesday, May 23, 2017, in the City Council Chambers at the Wixom Municipal Center, 49045 Pontiac Trail, Wixom, MI 48393, on the proposed annual budget for the Fiscal Year 2017-2018.

The budget hearing will include revenues and expenditures for General Operating, Roads, Cemetery, Safety Path, Solid Waste, Downtown Development Authority (DDA), Local Development Finance Authority (LDFA), Land Acquisition, Budget Stabilization, Drug Forfeiture, Community Development Block Grant, Debt Service/Bond Funds, Retiree Healthcare Funds, and Water & Sewer.

The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.

The 2017 proposed property tax levy includes the following:

Description	Mills	Explanation
General Operating	7.5429	(\$7.5429 per \$1,000 of Taxable Value)
Additional General Operating	3.5000	(\$3.5000 per \$1,000 of Taxable Value)
Local Road Improvements	1.1500	(\$1.1500 per \$1,000 of Taxable Value)
Bike Path	0.3000	(\$0.3000 per \$1,000 of Taxable Value)
Water Debt	1.6700	(\$1.6700 per \$1,000 of Taxable Value)
Total Millage	14.1629	(\$14.1629 per \$1,000 Taxable Value)

Public comments, oral or written, are welcome at the hearing on the proposed Budget for Fiscal Year 2017-2018 and the Proposed Property Tax Millage Rate. All interested citizens, groups, senior citizens and organizations representing the interests of senior citizens are encouraged to attend and to submit comments. The proposed budget, as summarized below, will be on file in the office of the City Clerk for public inspection from 7:15 a.m. to 5:30 p.m. Monday through Thursday at the Wixom Municipal Center, 49045 Pontiac Trail, Wixom, MI 48393 or on the City's website at www.wixomgov.org.

**SUMMARY OF PROPOSED 2017-2018 - GENERAL FUND BUDGET
CITY OF WIXOM
REVENUES AND EXPENDITURES**

SOURCE	AMOUNT
<u>REVENUES</u>	
Taxes and Special Assessments	\$ 7,752,771
Licenses and Permits	638,250
Intergovernmental	1,306,826
Other Revenues	861,151
Transfers In	698,368
Appropriation of Fund Balance	(76,355)
REVENUE TOTAL	\$ 11,181,011

SOURCE	AMOUNT
<u>EXPENDITURES</u>	
City Council	\$ 16,526
City Managers Office	280,972
Assessing	284,500
Building (Construction & Dev.)	546,273
Litigation and Appeals	80,500
City Clerk	199,123
Information Systems	121,000
Finance	361,505
General Operating	1,866,097
Building Maintenance	72,300
Cultural Center	322,657
Fire	1,051,619
Police	3,319,613
DPW	1,029,313
Zoning Board of Appeals	5,500
Board of Review	2,546
Planning and Development	101,150
Senior Citizens	68,927
Parks & Recreation	404,542
Transfers Out	1,046,348
EXPENDITURE TOTAL	\$ 11,181,011

This page intentionally left blank.

Fiscal Year 2017-2018 Personnel Information

The City of Wixom is a service-oriented organization with the majority of expenditures associated with staff salaries and related costs. In addition to part-time and full-time non-union employees, there are five bargaining units that represent City employees including:

- American Federation of State, County and Municipal Employees (AFSCME) DPW Local 2720 (Non-Supervisory); 6 employees
- American Federation of State, County and Municipal Employees (AFSCME) DPW Local 1917 (Supervisors); 2 employees
- Governmental Employees Labor Council (GELC)/Clerical and Library Employees Clerical; 6 employees
- Police Officers Labor Council (POLC)/Patrol, Records Identification Technicians; 14 employees
- Police Officers Labor Council (POLC)/ Police Sergeants and Records Manager; 6 employees

Wage and Fringe cost summaries for City staff are included for FY 2017-2018 as well as projections for Fiscal Years 2018-2019 and 2020-2021

CITY OF WIXOM, MICHIGAN

General Fund - Summary of Full Time Positions

5/23/2017

Department	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
City Managers Office	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	3.0	3.0	3.0	3.0	3.0	3.0
Economic Dev. / Assessing	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Building (Const. & Dev.)*	5.0	5.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	2.5	1.5	1.5	2.0	2.0	2.0
DPS	1.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City Clerk	3.0	3.0	3.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Information Systems	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	3.0	2.0	3.0	3.0	3.0	3.0
Fire	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	1.0	2.5	2.5	2.5	2.0	4.0	4.0
Police	27.0	25.0	25.0	25.0	25.0	25.0	24.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0
DPW	11.0	12.0	12.0	11.0	11.0	11.0	11.0	11.0	11.0	10.0	10.0	10.0	10.0	10.0	10.0
Comm. Serv. / Parks & Rec.	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	3.0	2.0	2.0	2.0	3.0	3.0
Senior Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Full Time	62.0	60.0	59.0	57.0	57.0	57.0	56.0	55.0	54.0	50.0	47.0	48.0	48.0	51.0	51.0
*Inc. Planning and Zoning															
% Annual Change	-4.62%	-3.23%	-1.67%	-3.39%	0.00%	0.00%	-1.75%	-1.79%	-1.82%	-7.41%	-6.00%	2.13%	0.00%	6.25%	0.00%
% Accumulated Change		-7.85%	-9.51%	-12.90%	-12.90%	-12.90%	-14.66%	-16.44%	-18.26%	-25.67%	-31.67%	-29.54%	-29.54%	-23.29%	

CITY OF WIXOM, MICHIGAN

General Fund - Wages & Fringes

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
101-101-703 & 709	City Council	\$ 11,616	\$ 11,626	\$ 5,813	\$ 11,626	\$ 11,626	\$ 11,626	\$ 11,626
101-172-703 & 709	City Managers Office	248,310	260,656	162,069	297,659	257,872	260,865	264,036
101-191-703 & 709	Finance	297,813	302,290	192,364	301,909	319,194	328,941	340,883
101-215-703 & 709	City Clerk	160,790	175,007	115,017	175,006	170,773	173,219	175,921
101-228-703 & 709	Information Systems	2,494	-	-	-	-	-	-
101-247-703 & 709	Board of Review	848	646	-	646	646	646	646
101-257-703 & 709	Economic Dev. /Assessing	97,947	115,992	75,784	115,991	168,957	173,868	180,055
101-265-703 & 709	Building Maintenance	-	-	-	-	-	-	-
101-266-703 & 709	Litigation and Appeals	-	-	-	-	-	-	-
101-283-703 & 709	General Operating	295,102	1,017,419	651,159	1,039,010	1,378,816	1,584,331	1,818,976
101-301-703 & 709	Police	2,678,572	2,914,147	1,810,391	2,851,612	2,874,993	2,958,017	3,063,119
101-336-703 & 709	Fire	695,796	764,148	463,411	764,148	786,222	798,807	814,248
101-371-703 & 709	Building (Construction & Dev.)	115,028	155,906	99,264	156,967	159,245	162,432	168,238
101-441-703 & 709	DPW	968,972	544,248	403,930	713,117	707,553	725,523	717,596
101-673-703 & 709	Senior Citizens	29,231	37,004	19,575	29,506	38,527	38,527	38,527
101-721-703 & 709	Planning and Development	2,712	3,600	1,650	3,600	3,600	3,600	3,600
101-722-703 & 709	Zoning Board of Appeals	1,186	1,500	450	1,500	1,500	1,500	1,500
101-751-703 & 709	Parks & Recreation	102,421	100,744	65,409	102,192	150,692	153,537	157,062
101-805-703 & 709	Cultural Center	170,865	180,240	108,233	176,623	181,265	186,792	193,682
101-966-703 & 709	Transfers Out	-	-	-	-	-	-	-
Total Wages & Fringes		\$ 5,879,702	\$ 6,585,174	\$ 4,174,519	\$ 6,741,112	\$ 7,211,482	\$ 7,562,232	\$ 7,949,716

CITY OF WIXOM, MICHIGAN

General Fund - Wages

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
101-101-703	City Council	\$ 10,800	\$ 10,800	\$ 5,400	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800
101-172-703	City Managers Office	206,963	209,131	131,837	217,505	199,831	199,831	199,831
101-191-703	Finance	197,486	200,269	121,606	200,270	206,498	206,648	206,898
101-215-703	City Clerk	107,960	121,191	76,958	121,191	126,980	126,980	127,080
101-228-703	Information Systems	2,317	-	-	-	-	-	-
101-247-703	Board of Review	802	600	-	600	600	600	600
101-257-703	Economic Dev. / Assessing	68,333	76,153	48,578	76,152	78,056	78,056	78,056
101-265-703	Building Maintenance	-	-	-	-	-	-	-
101-266-703	Litigation and Appeals	-	-	-	-	-	-	-
101-283-703	General Operating	100	49,002	3,880	4,500	-	127,037	258,715
101-301-703	Police	1,733,534	1,860,972	1,085,280	1,809,120	1,900,111	1,900,111	1,900,111
101-336-703	Fire	558,000	599,079	357,649	599,079	612,756	613,219	613,693
101-371-703	Building (Construction & Dev.)	70,207	95,214	56,436	96,275	99,586	97,977	97,977
101-441-703	DPW	606,934	370,333	227,814	437,735	427,131	422,782	417,004
101-673-703	Senior Citizens	27,154	34,374	18,184	27,409	35,789	35,789	35,789
101-721-703	Planning and development	2,712	3,600	1,650	3,600	3,600	3,600	3,600
101-722-703	Zoning Board of Appeals	1,186	1,500	450	1,500	1,500	1,500	1,500
101-751-703	Parks & Recreation	80,766	78,549	52,303	82,897	113,407	113,407	113,407
101-805-703	Cultural Center	109,063	121,560	66,783	117,943	122,080	122,216	122,216
101-966-703	Transfers Out	-	-	-	-	-	-	-
Total Wages		\$ 3,784,317	\$ 3,832,327	\$ 2,254,808	\$ 3,806,576	\$ 3,938,725	\$ 4,060,553	\$ 4,187,277

CITY OF WIXOM, MICHIGAN

General Fund - Fringes

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
101-101-709	City Council	\$ 816	\$ 826	\$ 413	\$ 826	\$ 826	\$ 826	\$ 826
101-172-709	City Managers Office	41,348	51,525	30,231	80,154	58,041	61,034	64,205
101-191-709	Finance	100,327	102,021	70,758	101,639	112,696	122,293	133,985
101-215-709	City Clerk	52,830	53,816	38,059	53,815	43,793	46,239	48,841
101-228-709	Information Systems	177	-	-	-	-	-	-
101-247-709	Board of Review	46	46	-	46	46	46	46
101-257-709	Economic Dev. / Assessing	29,614	39,839	27,207	39,839	90,901	95,812	101,999
101-265-709	Building Maintenance	-	-	-	-	-	-	-
101-266-709	Litigation and Appeals	-	-	-	-	-	-	-
101-283-709	General Operating	295,002	968,417	647,279	1,034,510	1,378,816	1,457,294	1,560,261
101-301-709	Police	945,038	1,053,175	725,110	1,042,492	974,882	1,057,906	1,163,008
101-336-709	Fire	137,796	165,069	105,762	165,069	173,466	185,588	200,555
101-371-709	Building (Construction & Dev.)	44,821	60,692	42,828	60,692	59,659	64,455	70,261
101-441-709	DPW	362,038	173,915	176,116	275,382	280,422	302,741	300,592
101-673-709	Senior Citizens	2,077	2,630	1,391	2,097	2,738	2,738	2,738
101-721-709	Planning and Development	-	-	-	-	-	-	-
101-722-709	Zoning Board of Appeals	-	-	-	-	-	-	-
101-751-709	Parks & Recreation	21,655	22,195	13,106	19,295	37,285	40,130	43,655
101-805-709	Cultural Center	61,801	58,680	41,450	58,680	59,185	64,576	71,466
101-966-709	Transfers Out	-	-	-	-	-	-	-
Total Fringes		\$ 2,095,386	\$ 2,752,847	\$ 1,919,711	\$ 2,934,536	\$3,272,756	\$3,501,679	\$ 3,762,439

This page intentionally left blank.

Fiscal Year 2017-2018

Revenue Detail

The General Fund revenues provide funding for City services that have a city-wide benefit from revenue sources generated through collections of various revenue types. General Fund revenues are categorized as property taxes and special assessments, state shared revenue, licenses and permits, departmental/other revenues, and contributions from other funds. Revenues are based on historical data, county, state and national economic forecasts and new income opportunities.

Revenue is projected to increase \$460,918 in Fiscal Year 2017-2018 over the budgeted Fiscal Year 2016-2017 revenue. This increase is primarily due to the growth of real property taxable values and development along with building permit revenue related to increased development.

Historically, the City budgeted within General Fund revenue for the receipt of funds from the State of Michigan under provision of Act 51 of the Public Acts of 1951, as amended. Beginning in FY2016-17, the expenditures were allocated directly to the Major and Local road funds as opposed to the DPW operating department. Therefore, the revenue related to this was no longer recorded in the General Fund. The City still receives a portion of revenue for the amount allocated from the rental charge of City trucks and equipment utilized for road maintenance.

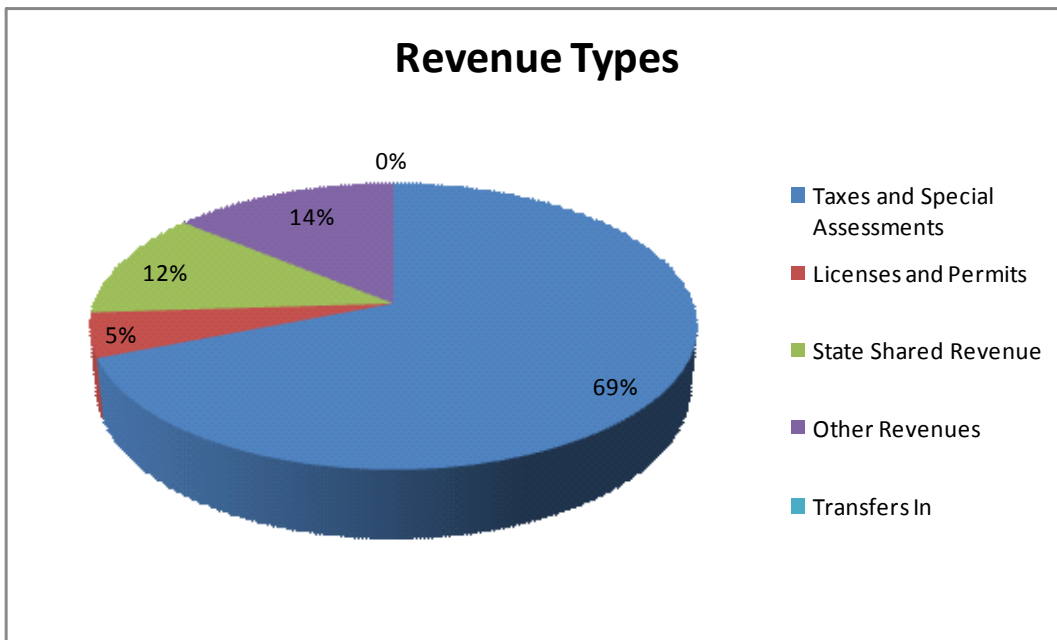
Revenue Comparison

Description	2015-2016	Budgeted 2016-2017	Proposed 2017-2018	Dollar Change	% Change
Property Taxes	\$ 7,632,049	\$ 7,484,706	\$ 7,752,771	\$ 268,065	3.58%
State Shared and Community Stabilization Auth.	1,221,051	1,317,759	1,306,826	\$ (10,933)	-0.83%
Building Permits & Fees	947,494	502,114	638,250	\$ 136,136	27.11%
Federal/State Grants	-	-	-	\$ -	0.00%
Miscellaneous Income	957,782	807,125	861,151	\$ 54,026	6.69%
Charges for Services Library	66,964	66,970	67,640	\$ 670	1.00%
Contrib Budget Stab	-	-	-	\$ -	0.00%
Charges for Services Water/Wastewater	361,798	361,798	361,798	\$ -	0.00%
Charges for Services Major & Local Roads	746,161	197,736	210,690	\$ 12,954	6.55%
Charges for Services Solid Waste & Local Road	58,240	58,240	58,240	\$ -	0.00%
Total Revenues	\$11,991,539	\$10,796,448	\$ 11,257,366	\$ 460,918	4.2692%

This page intentionally left blank.

The percentage of revenue by category is shown below:

Type	Percentage	Amount
Taxes and Special Assessments	69%	7,752,771
Licenses and Permits	5%	638,250
State Shared Revenue	12%	1,306,826
Other Revenues	14%	1,559,519
Transfers In	0%	-
Total General Fund Revenue	100%	11,257,366



CITY OF WIXOM, MICHIGAN

General Fund - Revenue Detail

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Taxes and special assessments								
101-000-402.010	Real Property Tax	\$ 5,648,466	\$ 5,818,137	\$ 5,551,732	\$ 5,816,478	\$ 6,062,801	\$ 6,308,283	\$ 6,442,747
101-000-403.012	LDFA/DDA Property Tax	-	-	-	-	-	-	-
101-000-403.012	Operating Millage Additional	-	-	-	-	-	-	-
101-000-404.010	Maple North Service Income	8,187	-	-	-	-	-	-
101-000-410.010	Personal Property Tax	1,518,036	1,254,343	1,168,701	1,179,870	1,275,865	1,216,909	1,172,991
101-000-410.010	Personal Property Tax - PA328	-	-	-	-	-	-	-
101-000-412.010	Personal Prop-Delq	17,258	-	-	21,900	-	-	-
101-000-412.011	Penalty&Interest on Delqt. Tax	57,803	60,000	8,407	56,687	55,000	55,500	56,000
101-000-437.010	Industrial Facilities Tax	79,035	81,795	67,994	67,994	64,647	66,587	67,253
101-000-437.012	IFT Job Shortfall Revenue	-	5,348	11,302	11,302	5,900	5,900	5,900
101-000-447.010	Tax Administration Fee-Gen Op	299,860	297,434	277,450	296,343	306,419	314,079	316,048
101-000-447.011	Tax Administration Fee-Maple	497	-	-	-	-	-	-
101-000-447.012	Tax Administration Fee-IFT	2,409	2,449	2,072	2,118	2,139	2,161	2,182
101-000-581.012	MTT/Bd of Rev Adj	-	(35,000)	-	(16,000)	(20,000)	(20,000)	(20,000)
101-000-607.010	Transfer Fee	-	-	-	-	-	-	-
101-000-607.011	PRE Denial Distribution	498	200	-	-	-	-	-
101-000-676.011	Tax Assessment & Coll. Rei	-	-	-	-	-	-	-
Total taxes and special assessments		7,632,049	7,484,706	7,087,658	7,436,692	7,752,771	7,949,419	8,043,121
Licenses and permits								
101-000-453.030	Bldg Misc Income	-	-	-	-	-	-	-
101-000-476.030	Right of Way Permits	2,430	750	2,070	2,700	1,000	1,000	1,000
101-000-477.034	Soil Erosion Permits	-	-	-	-	-	-	-
101-000-583.030	SPR - Easement Rev	-	-	-	-	-	-	-
101-000-607.030	Site Plan Rev. (Comb w/Eng)	-	-	-	-	-	-	-
101-000-607.032	Zoning Review	-	750	-	-	750	750	750
101-000-608.031	Building Permits & Fees	833,570	446,154	414,381	618,305	575,000	450,000	405,000
101-000-609.030	Engineering & SPR Admin	85,385	25,000	38,331	113,310	35,000	25,000	25,000
101-000-612.031	Rental Review Fee	8,458	21,460	3,689	14,935	18,000	14,295	14,935
101-000-612.032	Permit Surcharge Revenue	17,651	8,000	8,451	13,000	8,500	8,000	7,000
101-000-626.030	Subdivision Review	-	-	-	-	-	-	-
101-000-627.030	Aerial Topos & Misc. Mylars	-	-	-	-	-	-	-
Total licenses and permits		947,494	502,114	466,922	762,250	638,250	499,045	453,685
Intergovernmental								
101-000-440.060	State Sales Tax	1,084,873	1,128,055	571,746	1,093,530	1,117,154	1,150,728	1,162,235
101-000-443.060	Liquor License Tax	10,698	8,500	9,893	10,600	10,000	10,000	10,000
101-000-573.010	Local Community Stabilization	125,479	181,204	331,662	331,662	179,672	220,196	250,450
Total intergovernmental		1,221,051	1,317,759	913,301	1,435,792	1,306,826	1,380,924	1,422,685
Other revenues								
101-000-451.021	Business License Fees	56,150	64,000	37,328	62,000	63,000	64,000	64,000
101-000-501.000	MMRMA Grant	746	-	3,000	14,250	10,682	2,250	-
101-000-501.030	Federal Revenue	-	-	-	-	-	-	-
101-000-539.020	Bullet Proof Vest Program Reimb	5,301	-	383	383	766	-	-
101-000-581.001	Developer-Cost Recovery	-	-	-	-	-	-	-
101-000-581.020	Cable T.V. Revenue	125,915	123,000	66,263	130,000	131,300	132,613	133,939
101-000-581.021	Workers Compensation	13,397	-	8,362	8,362	-	-	-
101-000-581.023	Metro Act Funds	30,241	30,500	40,807	40,807	40,000	40,000	40,000
101-000-581.025	Seniors Revenue	29,217	30,000	11,557	30,000	30,000	30,000	30,000
101-000-581.028	Passport Revenue	40,805	35,000	31,088	42,000	35,000	35,000	35,000
101-000-581.029	Fire Revenue	-	-	-	-	-	-	-
101-000-582.020	Insurance Loss Payment-Retention	-	-	-	-	-	-	-
101-000-582.021	Gas Rebate	-	-	-	-	-	-	-
101-000-582.022	Police Revenue	13,540	14,000	8,520	14,000	14,500	15,000	15,500
101-000-582.024	Insurance Loss Payment	12,200	-	100	22,000	-	-	-
101-000-582.029	Community Foundation Reimb.	247	-	375	375	-	-	-
101-000-582.030	Revenue Compost Site	85,743	50,000	36,988	50,000	52,000	54,000	56,000
101-000-582.034	Parks & Rec.-Softball Revenue	6,520	5,200	(180)	6,500	6,500	6,500	6,500
101-000-582.035	Police Records Mngt Income	17,400	17,400	8,700	17,400	17,400	17,400	17,400
101-000-583.030	Easement Revenue	12,000	-	-	-	-	-	-

CITY OF WIXOM, MICHIGAN

General Fund - Revenue Detail

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
101-000-606.021	District Court	29,973	25,000	19,912	29,229	29,000	29,500	30,000
101-000-607.001	Utility Billing Late Fee	6,648	6,400	5,892	6,790	6,700	6,700	6,700
101-000-607.002	AT&T Video Serv Franchise	113,907	116,000	50,316	100,315	101,000	101,000	101,000
101-000-607.003	AT&T Video Serv InKind PEG	25,629	22,500	11,321	22,500	22,500	22,500	22,500
101-000-626.000	Prisoner Lodging	5,025	7,300	1,950	7,300	7,300	7,300	7,300
101-000-628.001	Local Road - Charge for Services	-	50,000	33,333	50,000	50,000	50,000	50,000
101-000-628.002	Water Utility - Charge for Services	-	180,899	120,599	180,899	180,899	180,899	180,899
101-000-628.003	WasteWater Utility-Charge for Servic	-	180,899	120,599	180,899	180,899	180,899	180,899
101-000-628.004	Solid Waste - Charges for Services	-	8,240	5,493	8,240	8,240	8,240	8,240
101-000-628.005	Library - Charges for Services	-	66,970	39,134	66,970	67,640	68,316	68,999
101-000-628.006	Equipment Rental - Local Road	-	104,736	59,401	109,236	111,331	113,468	115,646
101-000-628.007	Equipment Rental - Major Road	-	93,000	56,882	97,500	99,359	101,257	103,193
101-000-651.021	Parks & Recreation-Soccer Rev	1,133	1,000	1,285	1,300	1,000	1,000	1,000
101-000-651.022	Sponsorship Revenue	34,825	32,000	22,800	35,000	35,000	35,000	35,000
101-000-651.023	Fireworks Donation Revenue	768	500	210	500	500	500	500
101-000-651.024	Employee Portion - Health Care	-	-	-	-	-	-	-
101-000-651.025	Senior Sponsorship Revenue	3,491	1,800	77	332	350	350	350
101-000-655.022	Revenue-False Alarms	2,335	3,000	225	1,000	1,000	1,000	1,000
101-000-655.025	Property Transfer Fine Rev	-	-	-	-	-	-	-
101-000-664.022	Interest Income	26,228	18,000	14,077	20,000	20,000	20,100	20,201
101-000-664.220	Unrealized Investment Gain/Loss	1,922	-	-	-	-	-	-
101-000-667.020	Civic Center Rental Income	45,834	45,000	25,831	45,000	45,000	55,000	55,000
101-000-667.021	Rental Ameritech	30,504	31,104	20,761	31,201	31,919	32,653	33,404
101-000-667.027	Rental / User Fees	1,250	1,300	17,080	17,080	17,000	17,000	17,000
101-000-667.033	Rental Income - Fire	-	-	-	-	-	-	-
101-000-671.020	Parks & Rec.-General Revenue	44,312	50,000	37,168	50,000	55,000	55,000	55,000
101-000-671.021	DPW Revenue	25,413	17,000	21,074	25,000	24,000	24,500	25,000
101-000-671.022	Other Miscellaneous Revenue	8,092	10,100	5,352	8,000	8,000	8,250	8,300
101-000-671.024	Revenue Cost Recovery	20,265	13,000	36,399	41,900	20,500	21,000	21,500
101-000-671.025	Semta Bus Credits	12,182	13,000	4,349	13,000	13,000	13,000	13,000
101-000-671.029	Oth Gov - WWOCA	10,000	-	-	-	-	-	-
101-000-673.020	Sale of Land	-	-	-	-	-	-	-
101-000-673.021	Sale of Fixed Assets	42,820	20,000	-	20,000	18,000	20,000	18,000
101-000-674.001	Donation - Memorial Block	-	-	-	-	-	-	-
101-000-674.002	Private Donation	-	-	-	-	-	-	-
101-000-676.023	Utility Reimbursement Rev-Fire	-	-	-	-	-	-	-
101-000-676.024	Utility Reimbursement Rev-DPW	2,394	721	-	795	775	791	806
101-000-676.025	Election-State Reimbursement	5,109	-	5,253	5,253	-	-	-
101-000-676.027	Utility Reimb Revenue-Gener	1,300	1,100	-	-	-	-	-
101-000-676.028	West Nile Virus Reimb	-	2,200	2,459	2,459	2,460	2,472	2,484
Total other revenues		950,782	1,491,869	992,525	1,615,775	1,559,519	1,574,457	1,581,260
Transfers in								
101-000-699.000	Major Road Fund Transfer	347,841	-	-	-	-	-	-
101-000-699.001	Local Road Fund Transfer	398,320	-	-	-	-	-	-
101-000-699.004	Contribution Local Road Cap Prog	50,000	-	-	-	-	-	-
101-000-699.005	Contribution - Bikepath	-	-	-	-	-	-	-
101-000-699.007	Contribution Water	180,899	-	-	-	-	-	-
101-000-699.008	Contribution Wastewater	180,899	-	-	-	-	-	-
101-000-699.009	Solid Waste Contribution	8,240	-	-	-	-	-	-
101-000-699.010	Transfer In - Forfeiture	7,000	-	-	-	-	-	-
101-000-699.012	Transfer In - DDA Debt Repayment	-	-	-	-	-	-	61,567
101-931-699.000	Contribution Library	66,964	-	-	-	-	-	-
101-931-699.002	Contribution CDBG	-	-	-	-	-	-	-
101-931-699.003	Budget Stabilization Fund Transfer	-	-	-	-	-	-	-
101-931-699.005	Major Road Debt Fund	-	-	-	-	-	-	-
Total transfers in		1,240,163	-	-	-	-	-	61,567
Total Revenues		\$ 11,991,539	\$ 10,796,448	\$ 9,460,406	\$ 11,250,509	\$ 11,257,366	\$ 11,403,845	\$ 11,562,318

Fiscal Year 2017-2018 Property Tax Revenue Calculation

	2016/2017	2017/2018	2018/2019	2019/2020
Taxable Value Real	539,216,420	565,947,560	591,944,916	607,844,090
Taxable Value Personal Commercial	52,951,600	65,244,900	66,549,798	67,880,794
Taxable Value Personal Industrial	42,255,840	33,387,210	26,709,768	21,367,814
Taxable Value Personal Utility	18,380,750	16,904,980	16,938,790	16,972,668
Taxable Value IFT (1/2)	7,407,000	5,854,210	6,029,836	6,090,135
Total	660,211,610	687,338,860	708,173,109	720,155,501
DDA	11,905,630	16,498,480	20,265,957	23,988,616
Brownfield	444,040	426,580	426,580	426,580
Total minus DDA	647,861,940	670,413,800	687,480,572	695,740,305
General Fund				
Tax rate	11.0429	11.0429	11.0429	11.0429
Taxes Real	5,818,137	6,062,801	6,308,283	6,442,747
Taxes Personal	1,254,343	1,275,865	1,216,909	1,172,991
Taxes IFT	81,795	64,647	66,587	67,253
Total Tax Revenue	7,154,275	7,403,313	7,591,779	7,682,991
Difference from Prior Year		249,038	188,466	91,212
Cumulative Change compared to 2016/17			437,504	528,716

Assumptions: Tax rate drops by the voter approved 3.5 mills during FY 2021-22

Local Road Capital (Exp. FY 2026)

Tax rate	1.1500	1.1500	1.1500	1.1500
Taxes Real	605,897	631,376	656,940	670,943
Taxes Personal	130,626	132,868	126,728	122,154
Taxes IFT	8,518	6,732	6,934	7,004
Total Tax Revenue	745,041	770,976	790,602	800,101
Difference from Prior Year		25,935	19,626	9,499

Safety Path (Exp. FY 2024)

Tax rate	0.3000	0.3000	0.3000	0.3000
Taxes Real	158,060	164,707	171,376	175,029
Taxes Personal	34,076	34,661	33,060	31,866
Taxes IFT	2,222	1,756	1,809	1,827
Total Tax Revenue	194,358	201,124	206,245	208,722
Difference from Prior Year		6,766	5,121	2,477

Water Utility System (Exp. FY 2020)

Tax rate	1.7460	1.6700	1.6380	1.3500
Taxes Real	941,472	945,132	969,606	820,590
Taxes Personal	198,325	192,947	180,505	143,399
Taxes IFT	12,933	9,777	9,877	8,222
Total Tax Revenue	1,152,730	1,147,856	1,159,988	972,211
Difference from Prior Year		(4,874)	12,132	(187,777)

DDA (General, Local Rd, Safety Path, Library, Oak Co Oper&Parks, Huron Metro, OCC, DDA Special) Exp. FY 2029

Tax rate (Special)	1.6667	1.5728	1.5728	1.5728
Total DDA (Special)	6,440,170	6,382,770	6,382,770	6,382,770
Tax Revenue (Special)	10,734	10,039	10,039	10,039
	(Headlee Rollback)	(Headlee Rollback)		
Tax rate	21.3041	21.2102	21.2102	21.2102
Total capture DDA	11,905,630	16,925,060	20,692,537	23,988,616
Tax Revenue	253,639	358,984	438,893	508,803
Difference from Prior Year		105,345	79,909	69,910

Fiscal Year 2017-2018

General Fund Expenditure Detail

The General Fund contains the records of the ordinary activities of the City which are not accounted for in another fund. This fund contains appropriation for all operating departments of the City. The General Fund expenditure activities are financed by revenues from general property taxes, State-Shared Revenues and other sources.

General Fund expenditure detail and department operational summaries are provided in this section.

Fiscal Year 2017-2018

Program Strategies: City Council

PROGRAM DESCRIPTION:

The Wixom City Council is comprised of the Mayor and six City Council members. The Mayor is elected for a two-year term and serves as the chairperson for the City Council. The members of the Council are elected at large and serve four-year overlapping terms. The City Council is responsible for making policy, promulgating legislation, adopting a budget and levying taxes. The City Council also selects the City Manager, who is the chief administrative officer of the City.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Oversee the use of community resources including taxes, infrastructure and environmental resources.
- Establish community-wide goals and objectives to provide direction for the City Administration.
- Ensure that City services are provided in a responsive and cost effective manner.
- Enhance communications with Boards/Commissions, neighboring communities and agencies.

BUDGET HIGHLIGHTS:

No significant changes or highlights to note.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

City Council
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Salaries & wages								
101-101-703.141	Salary - Mayor	\$ 1,800	\$ 1,800	\$ 900	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
101-101-703.143	Salaries - City Council	9,000	9,000	4,500	9,000	9,000	9,000	9,000
101-101-709.100	Fringes - City Council	816	826	413	826	826	826	826
Total salaries & wages		11,616	11,626	5,813	11,626	11,626	11,626	11,626
Professional & contractual								
101-101-716.141	City Council Expense	2,757	3,000	499	3,000	4,500	4,500	4,500
101-101-955.141	Conf. & Workshops	-	-	-	-	-	-	-
101-101-956.146	Awards & Plaques	330	400	280	400	400	400	400
Total professional & contractual		3,087	3,400	779	3,400	4,900	4,900	4,900
Total City Council		\$ 14,703	\$ 15,026	\$ 6,592	\$ 15,026	\$ 16,526	\$ 16,526	\$ 16,526

Fiscal Year 2017-2018

Program Strategies: City Manager

PROGRAM DESCRIPTION:

This program contains resources enabling the City Manager to undertake the goals and implement the policies of the City Council. The City Manager is the chief administrative officer of the City. He/she is appointed by the City Council and serves at their pleasure. The City Manager is responsible for making recommendations to the City Council on policy and service matters and for implementing and administering those policies, programs and ordinances adopted by the City Council. It is the City Manager's duty to promote ethics, professionalism, integrity and responsiveness throughout the City organization. The City Manager is also the Emergency Management Coordinator and, as such, maintains general supervision over the planning and administration for the emergency management organization and the execution of the emergency preparedness plans.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Find solutions to the day-to-day City and resident issues and concerns which make Wixom a great place to live, work, and raise families.
- Provide high-value, cost-saving services to residents and employees.
- Retain the City's most valuable assets - its employees.
- Provide support services to all City Councils, Commissions, Boards, and Authorities.
- Complete the transfer of knowledge to new personnel in the City Manager and Administrative Assistant positions.

BUDGET HIGHLIGHTS:

101-172-955.123 - Education & Training: Funding of this account provides for the continuing Human Resources education and training of the Administrative Assistant and Administrative Secretary.

101-172-900.126 - Publication & Printing: This year, this account includes funds for new publicity photographs of City buildings and vehicles. Professional photographs were last taken in 2014. These photos will be used in City publications and social media.

CAPITAL IMPROVEMENT HIGHLIGHTS:

No Capital expenditure requested.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

City Manager
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Salaries & wages								
101-172-703.127	Salary - City Manager	\$ 118,309	\$ 108,200	\$ 70,746	\$ 108,200	\$ 98,000	\$ 98,000	\$ 98,000
101-172-703.128	Wage - Admin. Assist.	45,873	50,874	31,661	49,633	50,874	50,874	50,874
101-172-703.129	Wage - Admin. Secretary	41,516	44,957	26,928	42,988	44,957	44,957	44,957
101-172-706.121	Overtime - Admin. Assist.	94	3,100	2,030	3,100	4,000	4,000	4,000
101-172-706.122	Overtime - Admin. Secretary	1,172	2,000	472	2,000	2,000	2,000	2,000
101-172-708.121	Sick Pay - City Manager	-	-	-	11,584	-	-	-
101-172-708.122	Sick Pay - Admin Assist.	-	-	-	-	-	-	-
101-172-708.124	Sick Pay - Asst City Manager	-	-	-	-	-	-	-
101-172-709.100	Fringes - City Manager's Office	41,095	50,139	28,845	78,768	58,041	61,034	64,205
101-172-709.128	Fringes - HRA Expense	253	1,386	1,386	1,386	-	-	-
101-172-712.120	Unemployment Compensation	-	-	-	-	-	-	-
101-172-715.121	Deferred Compensation	-	-	-	-	-	-	-
Total salaries & wages		248,310	260,656	162,069	297,659	257,872	260,865	264,036
Professional & contractual								
101-172-716.122	City Manager Expense	224	300	437	500	300	325	340
101-172-801.121	Consultants & Personnel	9,329	5,500	1,005	5,500	2,000	2,000	2,000
101-172-955.122	Conf. & Workshops-City Manager	-	-	-	-	-	-	-
101-172-955.123	Education & Training	3,097	3,900	2,731	5,000	5,000	5,000	5,000
101-172-956.126	Dues and Memberships	2,472	1,400	449	1,400	1,400	1,450	1,475
101-172-956.128	Vehicle Allowance	6,000	6,000	3,500	6,000	6,000	6,000	6,000
101-172-956.129	Phone Allowance	-	-	-	-	600	600	600
Total professional & contractual		21,122	17,100	8,122	18,400	15,300	15,375	15,415
Operating supplies								
101-172-727.121	Office Supplies - City Mgr	1,622	1,200	924	1,200	1,200	1,200	1,200
101-172-732.121	Copier Maint & Supplies	1,105	1,500	1,380	1,500	2,100	2,100	2,100
101-172-900.126	Publication & Printing	249	500	1,236	1,300	4,500	2,000	2,000
Total operating supplies		2,977	3,200	3,540	4,000	7,800	5,300	5,300
Maintenance & repairs								
101-172-802.122	Office Maintenance	-	-	-	-	-	-	-
Capital Outlay								
101-172-971.121	Office Equipment	-	-	-	-	-	-	-
Total City Manager		\$ 272,409	\$ 280,956	\$ 173,731	\$ 320,059	\$ 280,972	\$ 281,540	\$ 284,751

Fiscal Year 2017-2018

Program Strategies: Financial Administration

PROGRAM DESCRIPTION:

The Financial Administration Department is responsible for the collection and disbursement of all City funds, maintenance of the City's financial records, investment/cash management and bank relations and general liability & property insurance administration. Responsibilities of the department include preparation and management of the City's budget, billing, collecting, tracking, and administering all finances of the City including accounts payable, property taxes, water, sewer, refuse collection fees, special assessments, grants, fines and state funding. The Department is responsible for managing the annual external audit of the City's financial records and accounting system and preparation and delivery of the final tax collection settlement to Oakland County along with distributions of collections taken on the behalf of other jurisdictions. In addition, this Department administers all employee benefits, coordinates education opportunities available from MERS and other benefit providers, payroll processing, tax and pension reporting, compliance with the Affordable Care Act, retirement processing and retiree benefits, online property tax access, online payment system and fixed asset tracking systems.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Monitor and update the 5-year budget projection.
- Compliance and preparation of State Reporting for Transparency and Accountability Requirements.
- Assist with the preparation of the Annual Financial Report with Annual Audit for FY 2016-2017.
- Record-keeping for Wixom Community Foundation.
- Preparation of Citizen's Guide to Financial Health as proposed as part of the requirements for State Shared Revenue by State of Michigan.
- Preparation of Dashboard and Scorecard in accordance with requirements stipulated as part of the requirements for State Shared Revenue by State of Michigan.
- Continued review of accounting practices and procedures for further consolidation, streamlining and to promote transparency.
- Continued monitoring and update of the 10-year Capital Plan.

BUDGET HIGHLIGHTS:

101-191-802.311 - Computer Maintenance: Funds allocated to this account fund the annual support and maintenance of the City's financial software, BS&A.

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-191-975.312 - Printer: Purchase of a new printer utilized for daily operations and check printing.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Finance
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Salaries & wages								
101-191-703.311	Salary - Finance Director	\$ 86,870	\$ 89,042	\$ 56,800	\$ 89,042	\$ 91,268	\$ 91,268	\$ 91,268
101-191-703.312	Salary - Deputy Treasurer/Manager	56,277	57,615	36,753	57,616	59,056	59,056	59,056
101-191-703.316	Wage - Account Clerk	44,674	45,529	27,230	45,529	46,489	46,489	46,489
101-191-706.311	Overtime - Deputy Treasurer	2,963	3,500	195	3,500	3,700	3,800	4,000
101-191-706.312	Overtime	1,379	1,500	630	1,500	1,500	1,550	1,600
101-191-708.311	Sick Pay - Deputy Treasurer	-	-	-	-	-	-	-
101-191-708.312	Sick Pay - Finance Director	3,007	3,083	-	3,083	3,159	3,159	3,159
101-191-708.313	Sick Pay - Account Clerk	-	-	-	-	1,326	1,326	1,326
101-191-709.100	Fringes - Finance Dept	95,614	97,868	66,605	97,486	112,696	122,293	133,985
101-191-709.318	Fringes-HRA Expense	4,712	4,153	4,153	4,153	-	-	-
101-191-711.311	Part-Time Accounting Clerk	2,317	-	-	-	-	-	-
Total salaries & wages		297,813	302,290	192,364	301,909	319,194	328,941	340,883
Professional & contractual								
101-191-716.311	Financial Admin. Expense	90	250	-	250	250	250	250
101-191-800.001	Financial Consultant	12,000	-	-	-	-	-	-
101-191-801.311	Consultants & Personnel-Fin.Ad	1,985	1,000	-	2,600	2,678	2,758	2,841
101-191-955.311	Conf. & Workshops-Fin. Admin.	-	-	-	-	-	-	-
101-191-955.312	Education & Training-Fin.Admin	184	3,500	171	3,500	3,500	3,500	3,500
101-191-956.129	Phone Allowance	600	600	400	600	600	600	600
101-191-956.312	Data Processing - Fin. Admin.	687	1,500	-	1,500	1,500	1,500	1,500
101-191-956.313	Oakland County Data Processing	2,435	1,800	1,712	2,500	2,500	2,550	2,600
101-191-956.314	Data Processing - Tax Collection	7,148	7,400	6,601	8,900	8,500	8,600	8,700
101-191-956.316	Memberships & Dues	450	450	40	450	450	475	500
101-191-958.315	Audit Fee - General	11,988	12,228	12,228	12,228	12,473	12,722	12,976
Total professional & contractual		37,567	28,728	21,153	32,528	32,451	32,955	33,468
Operating supplies								
101-191-727.311	Office Supplies - Fin. Admin.	1,966	3,000	1,657	2,800	3,000	3,000	3,000
Maintenance & repairs								
101-191-802.311	Computer Maintenance-Fin.Admin	2,642	6,060	6,060	6,060	6,060	6,242	6,429
101-191-802.312	Computer Programming-Fin.Admin	-	800	-	800	800	800	800
Total maintenance & repairs		2,642	6,860	6,060	6,860	6,860	7,042	7,229
Capital Outlay								
101-191-971.311	Office Equipment	-	-	-	-	-	-	-
101-191-971.312	Office Furniture	-	-	-	-	-	-	-
Total capital outlay		-	-	-	-	-	-	-
Total Finance		\$ 339,988	\$ 340,878	\$ 221,234	\$ 344,097	\$ 361,505	\$ 371,938	\$ 384,579

Fiscal Year 2017-2018

Program Strategies: Clerks

PROGRAM DESCRIPTION:

The City Clerk is responsible for preparing Council agendas, as well as meeting packets. The City Clerk records, transcribes and certifies meeting minutes and official actions of City Council and is responsible for document retention and retrieval as the custodian of official City records. As the City's Chief Election Official, the City Clerk records transactions in the State-wide Qualified Voter File daily, coordinates and conducts federal, state, county, municipal and school elections in accordance with election laws/guidelines and trains election inspectors. Liquor license and tax abatement applications are handled jointly with the Police, Building and Assessing Departments, in conjunction with the State of Michigan and their rules and regulations. The City Clerk's Office issues, records and forwards dog licenses to Oakland County Animal Control and facilitates enforcement of the City Ordinance as it relates to dogs. As a Passport Acceptance Facility, in addition to providing passport photo services, the Clerk's Office works closely with the U.S. Department of State with regard to acceptance and submittal of passport applications. The City Clerk's Office maintains cemetery records, sells graves and works with the sexton with regard to burials in the Wixom Cemetery. It is also the function of this Office to act as a source and repository of office supplies for City departments.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Continue to provide information to the public, other departments and the Council by efficiently maintaining a complete and accurate record of all City Council business transactions.
- Provide accurate and efficient record-keeping, retention and tracking.
- Administer primary and general elections in accordance with current laws regarding these occurrences.
- Work closely with the U.S. Department of State with regard to the ever-changing acceptance and processing of passport applications.
- Provide for "Passport Day in the USA Saturdays" to increase service to the community.
- Ensure ongoing education of both the Clerk and Deputy Clerk so as to enable the City Clerk to retain her designation as Certified Michigan Municipal Clerk and to provide for the certification of the Deputy City Clerk as the same.

BUDGET HIGHLIGHTS:

101-215-711.281 - Part Time Help: Funds allocated to this account reflect approximately 200 hours for a part-time temporary employee to assist during the election process, typically the end of September through the November election.

101-215-803.286 - Election Salaries: This expense reflects the costs associated with one election, the November Local/General Election.

101-215-955.281 - Conferences & Workshops: These funds provide for attendance at the Michigan Association of Municipal Clerks' Conference in June which enables the City Clerk to maintain and the Deputy City Clerk to obtain training and advanced education for their Certified Municipal Clerk designations and comply with professional standards and new laws regarding the duties in the Clerk's Office. The Michigan Association of Municipal Clerks' Conference will be held at the Grand Traverse Resort in June of 2018.

101-215-955.282 - Education & Training: These funds provide for Master Classes to enable the City Clerk to maintain and the Deputy City Clerk to obtain training and advanced education for their Certified Municipal Clerk designations and comply with professional standards and new laws regarding the duties in the Clerk's Office. The Master Academy is held in Mt. Pleasant, in conjunction with Central Michigan University, for three days in March. A Master Class is also offered prior to the summer MAMC Conference.

101-215-900.281 - Publication & Printing: These funds reflect a slight increase due to the fact that the Spinal Column Newsweekly recently changed their coverage of the City of Wixom to the first and third edition of every month. When necessary, the City will have to place notices in the Oakland Press, which is more costly.

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-215-974.283 - Digital Color Copier/Printer/Scanner: Funds have been added to this account to cover the anticipated replacement of the Clerk's Copier/Printer/Scanner in the year 2020/2021.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Clerk
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Salaries & wages								
101-215-703.281	Salary - Clerk	\$ 61,119	\$ 70,847	\$ 45,193	\$ 70,847	\$ 72,618	\$ 72,618	\$ 72,618
101-215-703.282	Wage - Deputy Clerk	44,227	49,344	31,476	49,344	50,577	50,577	50,577
101-215-706.281	Overtime - Deputy Clerk	2,614	1,000	288	1,000	1,000	1,000	1,100
101-215-708.281	Sick Time Pay - Clerk	-	-	-	-	-	-	-
101-215-709.100	Fringes - City Clerk's Office	43,385	48,321	32,565	48,320	43,793	46,239	48,841
101-215-709.288	Fringes - HRA Expense	9,445	5,495	5,495	5,495	-	-	-
101-215-711.281	Part-Time Help	-	-	-	-	2,785	2,785	2,785
Total salaries & wages		160,790	175,007	115,017	175,006	170,773	173,219	175,921
Professional & contractual								
101-215-716.281	Clerk Expense	311	300	159	300	300	300	300
101-215-728.281	Computer Software	-	-	-	-	-	-	-
101-215-801.281	Consultants & Personnel	1,048	3,000	-	3,000	3,000	3,000	3,000
101-215-803.286	Election Salaries	7,491	11,000	12,738	12,738	8,000	8,000	12,500
101-215-955.281	Conf. & Workshops-Clerk	-	1,500	1,050	1,500	2,200	2,244	2,289
101-215-955.282	Education & Training-Clerk	1,905	1,700	171	1,700	1,700	1,700	1,700
101-215-956.129	Phone Allowance	600	600	400	600	600	600	600
101-215-956.281	Election Expense	4,984	5,000	3,664	5,000	5,000	5,000	5,000
101-215-956.282	Memberships & Dues	395	500	530	550	550	561	572
Total professional & contractual		16,734	23,600	18,712	25,388	21,350	21,405	25,961
Operating supplies								
101-215-727.281	Office Supplies - Clerk	2,599	3,000	1,325	3,000	3,000	3,060	3,121
101-215-900.281	Publication & Printing-Clerk	3,675	3,500	1,305	3,500	4,000	4,000	4,100
Total operating supplies		6,275	6,500	2,630	6,500	7,000	7,060	7,221
Capital Outlay								
101-215-971.281	Office Equipment	-	-	-	-	-	-	-
Total Clerk		\$ 183,798	\$ 205,107	\$ 136,359	\$ 206,894	\$ 199,123	\$ 201,684	\$ 209,104

This page intentionally left blank.

Fiscal Year 2017-2018

Program Strategies: Information Systems

PROGRAM DESCRIPTION:

The Information Systems Department is responsible for the maintenance, updating and implementation of computer systems for the City, including all software and hardware. The City utilizes an outside consultant to perform these tasks.

ACHIEVEMENT GOALS FOR FY 2017-2018:

Information security is a critical function of the Information Systems Department. Assuring that data is protected from malicious threats and maximizing systems reliability are key goals for the 2017-2018 fiscal year. This year, the data backup system will be replaced with a centrally managed system for backup and restore. Other goals include:

- Replacement of 20% of the older computers that have reached end of life.
- Review and removal of old telephone services that can be consolidated into the new phone system.
- Movement of server functions from aging servers into the virtual servers on the main hosting system.
- Reconfiguring of the document management database to improve the storage requirements and remove duplicate databases.

BUDGET HIGHLIGHTS:

101-228-728.284 - Support Contract Website: This account includes an annual support contract with Vision Internet for technical maintenance for the City's website, and for content maintenance provided by Accunet.

101-228-801.282 - Consultant - System Administrator: This account provides funds for consulting services in accordance with a three-year contract with an option to renew for one additional year.

101-228-956.286 - Broadcasting/Televising: Provide funds for City Council meeting recording.

101-228-956.284 - Data Processing - Contractual: Additional funding for this account will pay for Microsoft 365 Hosted Email Service contracts for all City personnel in lieu of purchasing a replacement email server.

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-283-971.322- City Network: Purchase upgrades for City Servers, Workstations and Network Security; install a new backup and restore system that meets the City's return to operation and business continuity requirements (\$48,100).

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Information Systems

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Professional & contractual								
101-228-709.100	Fringes - Information Systems	177	-	-	-	-	-	-
101-228-711.301	Part-Time Help Wages	2,317	-	-	-	-	-	-
101-228-728.283	Data Processing - Internet	2,093	1,800	2,264	3,500	3,800	4,000	4,200
101-228-728.284	Support Contract - Website	6,599	8,900	7,831	8,900	9,200	9,700	10,100
101-228-728.285	Website Redesign	14,448	-	-	-	-	-	-
101-228-801.282	Consultant - System Admin	82,088	77,052	46,400	69,600	69,600	69,600	71,688
101-228-956.283	Data Processing - Maintenance	11,395	9,000	6,457	9,000	16,300	17,100	18,000
101-228-956.284	Data Processing - Contractual	6,877	5,500	700	5,500	18,200	19,000	20,000
101-228-956.285	Data Processing - Update	8,506	7,000	867	7,000	1,900	2,000	2,100
101-228-956.286	Broadcasting/Televising	-	-	-	-	2,000	2,000	2,000
Total professional & contractual		134,500	109,252	64,519	103,500	121,000	123,400	128,088
Total Information Systems		\$ 134,500	\$ 109,252	\$ 64,519	\$ 103,500	\$ 121,000	\$ 123,400	\$ 128,088

Fiscal Year 2017-2018

Program Strategies: Board of Review

PROGRAM DESCRIPTION:

The Board of Review is a three-member body that is appointed by the Mayor with the concurrence of City Council and that annually reviews and certifies the Assessment Roll as prepared by the City's Assessor. The Board considers appeals filed by property owners relative to changes in assessed value and also reviews requests for reductions in assessments due to the inability of the taxpayer to pay the full amount of the resulting property taxes. The Board meets principally in March, but also may be scheduled for meetings in July and/or December to correct errors and mutual mistakes of fact.

BUDGET HIGHLIGHTS:

101-247-801.451 - Member Wages: Compensation paid to the members of the Board of Review; a flat fee of \$200/year, unless a member is absent for a March Board meeting, then the pay will be prorated appropriately.

101-247-956.451 - Miscellaneous Operating Expenses: Resources and miscellaneous expenses of the Board of Review such as legal notices and/or office supplies are paid for by funding to this line item. Money has been added to account to accommodate the three (3) consecutive week Public Hearing notice publications for the March Board of Review. In previous years, the Spinal Column has been used. In 2016, the Spinal Column changed their policy and only posts Public Notices for the City of Wixom the first and third weeks of each month. The City Attorney has advised the City to start using the Oakland Press, which is the only other local newspaper for the City and can provide the three (3) consecutive weeks of publication.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Board of Review
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Salaries & wages								
101-247-709.100	Fringes - Board of Review	\$ 46	\$ 46	\$ -	\$ 46	\$ 46	\$ 46	\$ 46
101-247-801.451	Board Member Compensation	600	600	-	600	600	600	600
101-247-703.451	Wage - Recording Secretary	202	-	-	-	-	-	-
Total salaries & wages		<u>848</u>	<u>646</u>	<u>-</u>	<u>646</u>	<u>646</u>	<u>646</u>	<u>646</u>
Operating supplies								
101-247-956.451	Miscellaneous Operating Exp.	341	550	40	550	1,900	1,900	1,900
Total operating supplies		<u>341</u>	<u>550</u>	<u>40</u>	<u>550</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>
Total Board of Review		<u>\$ 1,189</u>	<u>\$ 1,196</u>	<u>\$ 40</u>	<u>\$ 1,196</u>	<u>\$ 2,546</u>	<u>\$ 2,546</u>	<u>\$ 2,546</u>

Fiscal Year 2017-2018

Program Strategies: Assessing and Economic Development

PROGRAM DESCRIPTION:

As the provider of the City's assessing services, Oakland County prepares and provides the City's real and personal property tax rolls and special assessment rolls that may be required. The City provides staff that gives personalized service to residents and property owners and liaison with the Board of Review. City staff coordinates the State's homestead exemption program on the local level, reviews Property Transfer Affidavits, and assists all City departments in matters relating to planning, land acquisition, land division or combination, tax abatement review and other related matters. Review of Master Deeds and management of City owned properties is also a function of this program. This department also provides management of the City's Geographic Information System (GIS)/ mapping services, contracted through Michigan State University. It is also the responsibility of this department to promote economic and business development that will maximize City revenue and job growth.

The Economic & Community Development Director is also responsible for not only the development and implementation of operational and strategic economic and community development, but also coordinates and oversees the activities of the Downtown Development Authority and acts on behalf of the City as the liaison to the Main Street Program. The current Director holds a Michigan Certified Assessing Officer certification, which is an asset to the City, and represents the City on tax appeals. The Director oversees all matters related to assessing including public relations, Board of Review, land divisions/combinations, City wide parcel sales, City owned parcels, special assessments and tax abatements, acceptance of assessing related State filings, and manages GIS services provided to the City.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- In April 2018 a "Wixom is Open for Business" day is planned. Partnerships for the event will include Michigan Works, the Lakes Area Chamber of Commerce, Express Employment, and several of the property owner/developers who are in support of this event and have stated they will participate. Many members of the industrial community will also participate both financially and by hosting Open Houses.
- Continue to promote economic development via the Main Street Program within the DDA.
- Review City owned properties with the idea of selling those that could be developed.

BUDGET HIGHLIGHTS:

101-257-956.145 - Contractual Services: This account provides funding for assessing services provided by Oakland County Equalization for both Real and Personal Property. FY2016-2017 began the first year of a three year contract that was a renewal with Oakland County Equalization.

101-257-956.325 - Economic Development: This account provides funding for activities that promote economic and community development throughout the City. It includes activities that occur in the downtown and that support the Downtown Development Authority. These activities include, but are not limited to, marketing, promotion of good business and other community relations, expansion and retention of businesses, and promotion of the City's partnership with the *Main Street* Oakland County program.

101-257-956.146 - Data Processing: This line item provides funding for the printing and mailing of assessment notices by Oakland County and has been increased due to anticipated increases in costs for mailings that have occurred from overall growth.

101-257-956.142 - GIS Expenditure: This line item has been increased to cover the anticipated increase of annual GIS licensing fees.

101-257-711.141 - Part-Time Assessing Technician: This position has been added as a support for all areas under the Department of Assessing and Economic Development. The requirement for this position would entail some level of experience in Assessing, which would include all areas of local government responsibilities. A Michigan Certified Assessing Officer certification would be desirable. Familiarity with GIS and the Main Street Program would be beneficial, since the responsibilities of this employee would include assistance with assessing, economic development, and DDA tasks and assignments. Currently, it is not unusual for the Economic and Community Development Director to work 55-60 hours each week because of her economic development, assessing, and Downtown Development Authority responsibilities. It is believed that this position will enable the Director to be more efficient and effective and to focus on economic development and Downtown Development Authority tasks and team building.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Economic Development/City Assessor
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Salaries & wages								
101-257-703.141	Salary - Economic & Comm Dev Dir.	\$ 47,347	\$ 76,153	\$ 48,578	\$ 76,152	\$ 78,056	\$ 78,056	\$ 78,056
101-257-706.141	Overtime	20,987	-	-	-	-	-	-
101-257-709.100	Fringes - Economic Dev/Assessing	29,614	39,839	27,207	39,839	53,461	58,372	64,559
101-257-711.141	Part Time Assessing / Econ Dev	-	-	-	-	37,440	37,440	37,440
Total salaries & wages		97,947	115,992	75,784	115,991	168,957	173,868	180,055
Professional & contractual								
101-257-955.141	Education & Training	199	1,800	584	1,800	1,800	1,800	1,800
101-257-956.129	Phone Allowance	-	600	400	600	600	600	600
101-257-956.142	CAD/GIS Expenditure	1,616	4,500	1,313	4,500	8,200	8,200	8,200
101-257-956.143	Assessing Expense	299	400	327	400	400	400	400
101-257-956.145	Contractual Services	82,447	87,359	1	87,359	89,543	91,782	94,076
101-257-956.146	Data Processing	2,960	2,800	336	2,800	2,800	2,884	2,971
101-257-956.325	Economic Development	8,992	12,000	4,808	12,000	12,000	12,360	12,731
Total professional & contractual		96,513	109,459	7,770	109,459	115,343	118,026	120,777
Operating supplies								
101-257-727.141	Office Supplies	278	200	161	200	200	200	200
101-257-728.141	Computer Supplies	-	-	-	-	-	-	-
101-257-732.141	Copier Supplies/Maint	-	-	-	-	-	-	-
101-257-802.241	Vehicle Maintenance	-	-	-	-	-	-	-
Total operating supplies		278	200	161	200	200	200	200
Total Economic Development/City Assessor		\$ 194,738	\$ 225,651	\$ 83,715	\$ 225,650	\$ 284,500	\$ 292,094	\$ 301,033

This page intentionally left blank.

Fiscal Year 2017-2018

Program Strategies: Building Maintenance

PROGRAM DESCRIPTION:

The Department of Public Works (DPW) is responsible for the day-to-day maintenance of City Hall, the DPW Facility, the Police Department and the Community Center. These responsibilities include general building repairs and maintenance, as well as the repair of minor plumbing and electrical malfunctions. Also, the DPW provides oversight of HVAC, custodial, mechanical and electrical contractors. This program contains contractual costs associated with the maintenance of these facilities.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Continue to utilize energy efficient upgrades where possible.
- Continue to review all maintenance contracts on a yearly basis for efficiency.

BUDGET HIGHLIGHTS:

101-265-802.331 - Building Maintenance General: This line item provides funding for building maintenance associated with City Hall, the Police Station and related appurtenances.

101-265-802.335 - Building Maintenance Library: This line item provides funding for maintenance associated with the Library. In accordance with our lease agreement with the Library, a portion of the maintenance expenditures will be reimbursed by the Library.

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-283-971.329 - HVAC Evaluation and Improvements: Funds in this account are used to purchase or repair major portions of the HVAC system on a systematic basis. The \$25,000 will be utilized in 2017-2018 for reprogramming the HVAC control unit and seven (7) HVAC units located at City Hall and the Police Station.

411-283 974.322 - Facility Improvements: Funds allocated to this account include restroom improvements at City Hall and the Police Station lobby, City Hall painting and roof repairs. \$7,500 will be used to improve restrooms. \$20,000 is allocated for City Hall painting along with \$50,000 for roof repairs which will concentrate on replacing the roofing material on the gutter systems for the City Hall, Library and Community Center buildings.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Building Maintenance
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Professional & contractual								
101-265-802.334	Heating & Cooling	\$ 5,737	\$ 12,000	\$ 6,998	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
101-265-956.333	Custodial Services	5,679	7,000	3,660	7,000	7,500	7,650	7,803
Total professional & contractual		11,417	19,000	10,657	19,000	19,500	19,650	19,803
Operating supplies								
101-265-956.331	Custodial Supplies	216	1,000	108	800	800	800	800
101-265-956.332	Lights	1,815	2,500	131	2,500	3,000	2,500	2,500
Total operating supplies		2,031	3,500	239	3,300	3,800	3,300	3,300
Maintenance & repairs								
101-265-802.331	Building Maintenance - General	29,873	30,000	14,830	30,000	31,000	32,000	32,500
101-265-802.332	Building Maintenance - Other	-	-	-	-	-	-	-
101-265-802.335	Bldg Maintenance-Library	5,590	5,500	4,005	5,500	6,000	6,000	6,200
101-265-802.336	HVAC - Library	6,130	10,000	2,249	10,000	12,000	12,500	12,500
Total maintenance & repairs		41,593	45,500	21,084	45,500	49,000	50,500	51,200
Total Building Maintenance		\$ 55,041	\$ 68,000	\$ 31,980	\$ 67,800	\$ 72,300	\$ 73,450	\$ 74,303

Fiscal Year 2017-2018

Program Strategies: Legal Assistance

PROGRAM DESCRIPTION:

The City Attorneys serve as the legal advisor to the City. The duties of the office include providing legal opinions on issues facing the City, preparing and reviewing proposed City legislation and prosecuting violations of City ordinances.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Protect the assets of the City.

BUDGET HIGHLIGHTS:

101-266-803.261 - Labor Relations Counsel: Funding for this account provides for expenses incurred to evaluate the City's wages and resolve conflicts between the City and its employees. Funding for these activities has increased to provide for an anticipated increase in these activities.

101-266-803.266 - Litigation: Funding for this account is based on City staff's assessment of the probability of litigation.

101-266-803.267 - Tax Litigation: In an effort to avoid hearings before the Michigan Tax Tribunal for tax assessment protests, the City uses staff to seek agreements with tax assessment protesters as opposed to going directly to litigation. This account reflects funds that would provide for legal services and assist with this process.

101-266-803.268 - Prosecution: Funding for this account provides for expenses that are incurred as a result of the prosecution of criminal and civil complaints of violation of City ordinances and that emanate from the reports written by personnel of the Police and Building Department.

101-266-803.269 - City Attorney: Funding for this account provides for expenses that occur as a result of the day-to-day operations of the City that require legal advice or that require the services of an attorney for legal negotiations and/or contracts with businesses or individuals. It also provides for meetings with the City Attorney by staff or the City Council. Funding for these activities has increased to provide for an anticipated increase in these activities.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Litigation and Appeals

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Professional & contractual								
101-266-803.261	Labor Relations Counsel	\$ 5,346	\$ 4,000	\$ 9,940	\$ 13,000	\$ 7,500	\$ 7,650	\$ 7,803
101-266-803.262	Labor Negotiations	-	5,000	-	5,000	5,000	5,000	5,000
101-266-803.266	Litigation	-	5,000	-	5,000	5,000	5,000	5,000
101-266-803.267	Tax Litigation	123	1,000	1,215	1,215	1,000	1,000	1,000
101-266-803.268	Prosecution	46,126	32,000	25,360	35,000	32,000	32,640	33,293
101-266-803.269	City Attorney-Meetings\Misc.	34,730	19,000	21,150	32,000	30,000	30,600	31,212
101-266-803.270	Legal - Birach Antenna Farm	-	-	-	-	-	-	-
Total professional & contractual		86,325	66,000	57,665	91,215	80,500	81,890	83,308
Total Litigation and Appeals		\$ 86,325	\$ 66,000	\$ 57,665	\$ 91,215	\$ 80,500	\$ 81,890	\$ 83,308

Fiscal Year 2017-2018

Program Strategies: General Operating

PROGRAM DESCRIPTION:

This program contains resources for the operation of the City Hall and reflects the centralization of certain expense categories associated with the delivery of City services. In order to keep abreast of new legislation and programs that affect City operations and its citizens, the City participates in SEMCOG (Southeast Michigan Council of Governments), MML (Michigan Municipal League), and LACC (Lakes Area Chamber of Commerce).

BUDGET HIGHLIGHTS:

101-283-709.321 - Fringes: HRA Expense: This line item includes estimated claims' reimbursements on Health Reimbursement Accounts for full-time City employees. Once claims are incurred fringe benefit adjustments will be posted, as may be applicable. This budget item will be allocated to the appropriate departmental HRA fringe accounts throughout the year.

101-283-709.323/324/325/326 - MERS DB Closeout Cost: These line items reflect the allocation of legacy costs as a result of the close out of Defined Benefit pension plans. These costs were previously allocated to the remaining active employee's fringe accounts as retirements occurred which inflates actual departmental operating costs. This method is to allocate the legacy cost of those employees who have retired to separate accounts to provide a more accurate reflection of operating costs at the departmental level and increase transparency with the budget.

101-283-709.390 - G34 Contributions OPEB: Reflects the contribution to the MERS Retiree Health Care Funding Vehicle to fund other post-employment benefits (OPEB).

101-283-801.001 - Postage & Copier - Library: This line item includes funding for postage and copier use by the Library. The Library reimburses the City for these costs.

101-283-956.327 - Actuarial Cost - OPEB: This line item includes funding to obtain required OPEB actuarial reports. This information is needed for budgeting, audit and financial statement purposes. In addition, funds have been included to acquire MERS amortization reports for pension bonding if City Council chooses to further investigate this funding option.

101-283-959.321 - Memberships - City Hall: This line item includes funds for membership in the Michigan Municipal League, Lakes Area Chamber of Commerce, Southeast Michigan Council of Governments and additional funds for possible membership increases.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

General Operating
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Operating supplies								
101-283-730.321	Postage Expense	\$ 14,297	\$ 15,500	\$ 7,432	\$ 15,500	\$ 15,500	\$ 15,750	\$ 16,000
101-283-732.321	Copier Service & Supplies-Gen.	4,099	8,000	3,034	7,000	8,000	8,000	8,250
Total operating supplies		18,396	23,500	10,466	22,500	23,500	23,750	24,250
Salaries, wages & compensation adjustments								
101-283-703.321	Wage & Salary Adjustments	-	11,802	-	-	-	73,851	151,014
101-283-703.322	Wage & Salary - Union	-	17,200	-	-	-	53,186	107,701
101-283-709.100	General Operating - Fringes	8	1,530	513	560	-	-	-
101-283-709.321	Fringes-HRA Expense	4,714	9,429	4,171	52,000	165,000	171,950	179,109
101-283-709.323	MERS DB Closeout Non Union	187,236	207,237	133,226	199,839	294,242	329,986	377,863
101-283-709.324	MERS DB Closeout Police Officers	71,945	67,338	54,383	99,654	223,403	250,542	286,893
101-283-709.325	MERS DB Closeout Clerical	14,462	10,790	7,177	10,765	17,508	19,635	22,484
101-283-709.326	MERS DB Closeout DPW	16,637	47,093	31,142	46,692	53,663	60,181	68,913
101-283-709.390	G34 Contributions OPEB	-	625,000	416,667	625,000	625,000	625,000	625,000
101-283-711.311	Part Time Clerk - Floater Position	100	20,000	3,880	4,500	-	-	-
Total salaries, wages & compensation adjustments		295,102	1,017,419	651,159	1,039,010	1,378,816	1,584,331	1,818,976
Professional & contractual								
101-283-801.001	Postage & Copier-Library	55	650	36	150	150	150	155
101-283-801.002	Comm Center Rental - Library	-	500	-	-	500	500	500
101-283-801.003	Consultants & Personnel	-	-	-	-	-	-	-
101-283-802.322	Computer Maintenance	-	-	-	-	-	-	-
101-283-900.321	Publication & Printing-NewsLtr	-	-	-	-	-	-	-
101-283-930.321	Minor Home Repair	-	-	-	-	-	-	-
101-283-956.320	Outside Storage	10,455	11,670	6,995	12,000	12,000	12,180	12,363
101-283-956.325	Economic Development	-	-	-	-	-	-	-
101-283-956.326	Manuf. Alliance of Communities	3,000	3,000	-	3,000	3,000	3,100	3,100
101-283-956.327	Actuarial Cost - OPEB	-	9,800	-	9,800	7,000	14,945	5,023
101-283-956.329	Auction Costs	2,027	-	-	-	-	-	-
101-283-958.323	Audit Fee - Capital Projects	7,912	8,070	8,070	8,070	8,232	8,397	8,565
101-283-958.324	Audit Fee - Other	12,805	13,061	13,130	13,130	13,393	13,661	13,934
101-283-958.325	Audit Fee - Single Audit	-	6,865	-	-	7,002	7,142	7,285
101-283-958.326	Audit Fee - GASB 34	6,593	6,725	6,725	6,725	6,860	6,997	7,137
101-283-958.327	Audit Fee - SAS112	-	-	-	-	-	-	-
101-283-959.320	Record Retention - Maint/Support	8,574	10,290	9,190	9,190	10,000	10,300	10,609
101-283-959.321	Memberships - City Hall	6,945	7,441	7,941	7,941	7,950	8,050	8,150
Total professional & contractual		58,366	78,072	52,087	70,006	76,087	85,422	76,819
Public utility & telephone								
101-283-731.321	Natural Gas Expense - General	3,793	6,120	1,552	3,900	5,000	5,100	5,202
101-283-850.321	Telephone - City Hall	10,320	8,250	6,548	10,300	10,400	10,500	10,600
101-283-959.324	Electrical Expense - General	35,175	49,470	19,242	37,500	38,000	38,760	39,535
101-283-959.325	Water Expense - General	11,297	15,260	8,678	15,000	17,250	19,838	22,813
Total public utility & telephone		60,584	79,100	36,020	66,700	70,650	74,198	78,150
Insurance expense								
101-283-718.322	Insurance-Workmen's Comp.	146,597	150,535	124,268	124,268	126,753	129,288	131,874
101-283-718.323	Insurance-Multi-Peril&Gen Liab	178,018	183,359	183,856	183,856	190,291	196,951	203,844
Total insurance expense		324,615	333,894	308,124	308,124	317,044	326,240	335,719
Maintenance & repairs								
101-283-971.321	Office Equipment & Repairs	-	-	-	-	-	-	-
Total General Operating		\$ 757,063	\$ 1,531,985	\$ 1,057,857	\$ 1,506,340	\$ 1,866,097	\$ 2,093,940	\$ 2,333,914

This page intentionally left blank.

Fiscal Year 2017-2018

Program Strategies: Police Department

PROGRAM DESCRIPTION:

The Police Department is responsible for the welfare and safety of the citizens of the City of Wixom. This requires the Police Department to enforce City ordinances and state and federal laws, and to ensure the safety of those living, working, or traveling in our community. It is the Police Department's patrol strategy to facilitate public safety through community policing, crime prevention, and the aggressive apprehension and prosecution of offenders.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- The Police Department is currently participating in the Michigan Association of Chiefs of Police (MACP) Accreditation process. The Accreditation program will acknowledge the Police Department's implementation of policies and procedures that are conceptually sound, operationally effective, and that reflect community values, quality of life, and professional police service delivery. It is expected that the process will be completed by no later than January 31, 2019.
- Through Citizens' Police Academy partnership with neighboring police agencies, the Police Department will continue to strengthen its community policing efforts and citizens' willingness to participate in the criminal justice system when necessary. The past three academy classes have had the largest citizen participation in the program's 23 year history.
- The Police Department will continue to use PowerDMS for its on-line training database program that streamlines policies, procedures, and in-service training. The on-line training program tracks officers' training and enhances their proficiency in those subjects.

BUDGET HIGHLIGHTS:

101-301-711.374 - Part-time Help: Funds allocated to this account will increase specifically for the purpose of providing assistance with our 24-month MACP Accreditation process.

101-301-955.372 - Training: Police: Funds allocated to this account will facilitate the scheduling of new supervisors to specialized training such as the School of Police Staff and Command and the Michigan Police Executive Development Seminar. This additional funding will also facilitate field operations training for our three newest police officers.

101-301-959.372 - Community Programs: Funds allocated to this account provide for costs related to co-sponsorship of the Lakes Area Citizens' Police Academy.

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-301-973.370 - Police Vehicles: Funds allocated to this account will provide for the purchase of new police vehicles.

411-301-971.372 - Records Management Maintenance: Funds allocated to this account will provide for the maintenance and replacement of department computers, hardware, and data storage.

411-301-980.376 - Security Cameras: Funds allocated to this account will provide for the upgrade of the security and surveillance camera system, hardware, and storage.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Police
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Salaries & wages								
101-301-703.371	Salary - Public Safety Dir (50%,Fire 50%	\$ 28,640	\$ 51,104	\$ 32,600	\$ 51,104	\$ 51,276	\$ 51,276	\$ 51,276
101-301-703.372	Wage - Police Sergeants	366,232	398,852	196,293	357,760	333,951	333,951	333,951
101-301-703.373	Wage - Police Officers	845,762	906,983	528,030	897,180	913,720	913,720	913,720
101-301-703.374	Wage -Records Manager (60%,Fire 40%	39,512	39,899	24,011	39,899	40,740	40,740	40,740
101-301-703.375	Wage - Lieutenant	-	-	-	-	87,662	87,662	87,662
101-301-703.376	Wages-Training/EMS Coord.	-	-	-	-	-	-	-
101-301-703.377	Wage - PT Civilian Desk Aides	130,415	144,127	79,910	144,127	147,730	147,730	147,730
101-301-703.379	Wage - Police Secretaries	80,509	83,250	49,694	83,249	90,147	90,147	90,147
101-301-703.381	Crossing Guard	561	1,080	-	1,080	1,080	1,080	1,080
101-301-704.371	Holiday Pay - Lieutenant	-	-	-	-	4,215	4,215	4,215
101-301-704.372	Holiday Pay - Sergeants	19,102	17,231	16,810	17,230	19,595	19,595	19,595
101-301-704.373	Holiday Pay - Police Officers	42,943	46,005	46,201	46,201	44,062	44,062	44,062
101-301-704.374	Spec.Lt.Holiday Work Pay	-	-	-	-	600	600	600
101-301-704.375	Spec.Sgt.Holiday Work Pay	2,250	4,000	1,150	4,000	3,400	3,400	3,400
101-301-704.376	Spec.Pol.Off.Holiday Work Pay	2,650	3,600	2,200	3,600	3,600	3,600	3,600
101-301-705.371	Longevity Pay - Lieutenant	-	-	-	-	1,790	1,790	1,790
101-301-705.372	Longevity Pay-Sergeants	13,112	10,754	10,491	10,753	8,766	8,766	8,766
101-301-705.373	Longevity Pay-Police Officers	21,434	20,161	19,827	20,161	17,633	17,633	17,633
101-301-705.374	Longevity - Records Manager	1,616	1,657	1,616	1,657	1,698	1,698	1,698
101-301-706.371	Overtime - Lieutenant	-	-	-	-	8,850	8,850	8,850
101-301-706.372	Overtime - Police Secretaries	-	1,800	-	1,800	1,800	1,800	1,800
101-301-706.373	Overtime - Sergeants	44,523	44,250	22,665	44,250	35,400	35,400	35,400
101-301-706.374	Overtime - Police Officers	63,854	54,000	37,988	54,000	54,000	54,000	54,000
101-301-706.375	Overtime - Records Manager	4,870	3,650	5,243	6,500	5,650	5,650	5,650
101-301-706.377	Overtime-302 Training PD. Sgt.	-	500	-	500	500	500	500
101-301-706.378	Overtime-302 Training PD. Off.	-	1,000	-	1,000	1,000	1,000	1,000
101-301-707.371	Other Pay - Public Safety Dir	-	-	-	-	1,106	1,106	1,106
101-301-708.371	Sick Pay Out-Public Safety Dir	-	2,950	-	2,950	1,726	1,726	1,726
101-301-708.373	Sick Pay Out-Secretary	-	-	-	-	-	-	-
101-301-708.374	Sick Pay Out-Sergeants	1,375	-	-	-	-	-	-
101-301-708.375	Sick Pay Out-Officers	7,994	1,929	1,165	1,929	1,661	1,661	1,661
101-301-709.100	Fringes - Police Dept	887,142	971,872	648,557	962,939	958,882	1,041,906	1,147,008
101-301-709.371	Educational Incentive Pay-Sgt.	6,000	6,000	5,000	5,750	4,750	4,750	4,750
101-301-709.372	Educational Incentive Pay-Off.	10,750	11,750	8,000	10,250	10,250	10,250	10,250
101-301-709.374	Educational Incentive Pay-Lt.	-	-	-	-	1,000	1,000	1,000
101-301-709.380	Fringes-HRA Expense	41,146	63,553	63,553	63,553	-	-	-
101-301-711.371	Part-time Assistance (Park Patrol)	-	-	-	-	-	-	-
101-301-711.374	Part-time Help (Clerical)	8,181	14,190	5,387	14,190	16,753	16,753	16,753
101-301-717.372	Stipends - Police Lieutenants	8,000	8,000	4,000	4,000	-	-	-
Total salaries & wages		2,678,572	2,914,147	1,810,391	2,851,612	2,874,993	2,958,017	3,063,119
Professional & contractual								
101-301-718.372	Insurance-County Maintenance	-	-	-	-	-	-	-
101-301-728.371	Computer Software & Supplies	7,473	7,500	7,106	7,800	7,500	7,500	7,500
101-301-731.374	Natural Gas Expense	3,648	4,200	1,587	4,200	4,200	4,200	4,200
101-301-801.371	Consultants & Personnel-Police	17,184	19,800	11,721	19,800	19,800	19,800	19,800
101-301-801.372	Witness Fees	14	250	12	250	250	250	250
101-301-802.372	Public Safety Dir Expense	18	250	120	250	250	250	250
101-301-850.371	Telephone	10,856	8,500	7,453	11,000	8,500	8,500	8,500
101-301-850.372	Police Radio Dispatch Service	112,123	116,595	58,123	116,595	117,639	121,168	124,803
101-301-850.373	Cellular Phones/Pagers	5,091	6,600	3,428	6,600	6,600	6,600	6,600
101-301-940.371	Equipment Rental - Radio Rental	22,254	46,893	10,845	46,893	46,893	46,893	46,893
101-301-955.371	Conf.& Workshops-Police	-	-	-	-	-	-	-
101-301-955.372	Training-Police	21,818	15,000	13,580	21,000	21,000	21,000	21,000
101-301-955.373	Education - Tuition	2,820	3,600	3,000	3,600	5,800	5,800	5,800
101-301-956.241	Auto Towing	267	200	-	200	200	200	200
101-301-956.372	Uniform & Cleaning Allowance	21,189	21,450	16,878	21,450	21,450	21,450	21,450
101-301-956.373	Civilian Desk Aides - Additional Costs	3,086	3,000	1,147	3,000	3,000	3,000	3,000
101-301-956.374	Memberships	1,511	1,400	1,100	1,500	1,400	1,400	1,400
101-301-956.375	Auto Washing	1,185	1,250	501	1,250	1,250	1,250	1,250
101-301-956.376	City Car Lease Agreement	6,922	7,008	4,795	7,008	7,008	8,400	8,400

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Police
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
101-301-956.378	Operating Expense - Emerg Managemen	-	1,000	-	1,000	1,000	1,000	1,000
101-301-956.379	Law Enforcement Supplies	22,748	29,000	13,476	29,000	29,000	29,000	29,000
101-301-959.370	Crime Prevention	765	1,000	800	1,000	1,000	1,000	1,000
101-301-959.371	Police Auxiliary Program-Supplies	60	2,000	284	2,000	2,000	2,000	2,000
101-301-959.372	Community Programs	388	1,500	-	1,500	1,500	1,500	1,500
101-301-959.375	Electrical Expense	20,145	31,350	12,441	31,350	31,350	31,350	31,350
Total professional & contractual		281,566	329,346	168,398	338,246	338,590	343,511	347,146
Operating supplies								
101-301-727.371	Office Supplies - Police	2,330	2,500	1,023	2,500	2,500	2,500	2,500
101-301-731.371	Gas & Oil - Police	25,632	49,280	15,649	30,000	49,280	49,280	49,280
101-301-732.371	Copier Supplies & Maint-Police	3,190	3,000	2,261	3,800	3,800	3,800	3,800
101-301-900.371	Publication & Printing-Police	819	2,000	602	2,000	2,000	2,000	2,000
101-301-956.371	Custodial Supplies	266	700	366	700	700	700	700
Total operating supplies		32,237	57,480	19,899	39,000	58,280	58,280	58,280
Maintenance & repairs								
101-301-802.371	Office Equipment Maint.-Police	682	500	468	700	500	500	500
101-301-802.373	Communication Equipt.Maint-Pol	2,634	4,000	1,900	4,000	4,000	4,000	4,000
101-301-802.374	Building Maintenance - Police	-	-	-	-	-	-	-
101-301-802.375	Radar Maintenance - Police	1,666	1,500	-	1,500	1,500	1,500	1,500
101-301-802.376	Vehicle Maintenance-Police	11,631	12,450	4,784	12,450	12,450	12,450	12,450
101-301-959.376	Custodial Services	10,550	15,000	6,509	15,000	15,000	15,000	15,000
Total maintenance & repairs		27,163	33,450	13,660	33,650	33,450	33,450	33,450
Capital outlay								
101-301-959.378	Vehicle Repair - Police	11,803	14,000	-	14,000	14,000	14,000	14,000
101-301-971.371	Office Equipment - Police	751	300	-	300	300	300	300
101-301-971.372	Office Furniture - Police	-	-	-	-	-	-	-
101-301-971.373	Capital Outlay	-	-	-	-	-	-	-
Total capital outlay		12,554	14,300	-	14,300	14,300	14,300	14,300
Total Police		\$ 3,032,092	\$ 3,348,723	\$ 2,012,348	\$ 3,276,808	\$ 3,319,613	\$ 3,407,558	\$3,516,295

This page intentionally left blank.

Fiscal Year 2017-2018

Program Strategies: Fire Department

PROGRAM DESCRIPTION:

The Fire Department is responsible for fire prevention and extinguishment in the City of Wixom, as well as basic life support services during medical emergencies. Additionally, the Fire Department performs annual Life Safety inspections through the Business License Program, in addition to Public Safety seminars for adults and children. In this manner, the Fire Department promotes the safety and welfare of all persons who live and work in our City, and prevents the loss of property from fire.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Utilize all applicable local, state, and federal grants
- The Recruitment and Retention of the On-Call Firefighter will remain paramount.

BUDGET HIGHLIGHTS:

101-336-703.354 /101-336-703.358 - Full-Time Fire Inspector and Training & EMS Coordinator: Additional funding will be provided to create two (2) full-time Firefighter Positions from current part-time staffing. Personnel assigned to these duties and responsibilities would continue to act as first responders for reports of fire and emergency medical calls-for-service.

101-336-711.353 - Part-Time Fire Inspector - Fire: Funds allocated to this account will be reallocated to the New Account Full-Time Fire Inspector.

101-336-711.352 - Part-Time Training and EMS Coordinator - Fire: Funds allocated to this account will be reallocated to the New Account Full-Time Training and EMS Coordinator.

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-336-978.359 - Replacement Fire Gear: Funds allocated to this account will provide for the scheduled replacement of firefighters' personal protection clothing as required and as planned. This is the final year of the replacement cycle.

411-336-978.359 - SCBA Air Bottle Replacement: Funds allocated to this account will provide for the replacement of ten (10) End of Life (15yrs) SCBA Bottles.

411-336-979.353 - Exhaust Capture System: Funds allocated to this account will provide for the installation of a Diesel Exhaust Capture and Air Filtration System that will replace individual units which were attached to each vehicle and that have reached the end of their life cycle.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Fire
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Salaries & wages								
101-336-703.351	Salary - Public Safety Dir (50%, Pol 50%)	\$ 28,639	\$ 51,104	\$ 32,598	\$ 51,104	\$ 51,276	\$ 51,276	\$ 51,276
101-336-703.352	Salary - Fire Chief	84,547	86,661	55,281	86,661	88,741	88,741	88,741
101-336-703.353	Salary - Fire Marshal	47,908	49,732	31,402	49,732	51,953	51,953	51,953
101-336-703.354	Salary - FT Fire Inspector	-	-	-	-	42,000	42,000	42,000
101-336-703.355	Wage - Fire Secretary (50%, Bldg 50%)	22,038	-	-	-	-	-	-
101-336-703.356	Wage -Records Manager (40%,Pol 60%)	25,855	26,599	16,008	26,599	27,159	27,159	27,159
101-336-703.357	Officer's Compensation	3,900	7,800	5,200	7,800	7,800	7,800	7,800
101-336-703.358	Salary - FT Training & EMS Coordinator	-	-	-	-	40,000	40,000	40,000
101-336-706.352	Secretary Overtime	-	-	-	-	-	-	-
101-336-706.353	Overtime	11,694	20,000	13,116	20,000	20,000	20,000	20,000
101-336-707.351	Other Pay - Public Safety Dir	-	-	-	-	87	87	87
101-336-707.352	Other Pay - Fire Chief	-	-	-	-	1,106	1,106	1,106
101-336-708.351	Sick Time Pay - Public Safety Dir.	1,374	2,950	-	2,950	1,775	1,775	1,775
101-336-709.100	Fringes - Fire Dept	131,821	163,200	103,893	163,200	173,466	185,588	200,555
101-336-709.357	Fringes-HRA Expense	5,975	1,869	1,869	1,869	-	-	-
101-336-710.355	Rapid Response Program	95,637	97,117	59,083	97,117	102,034	102,034	102,034
101-336-711.351	Part Time Help-Clerical	11,498	18,059	7,328	18,059	18,510	18,973	19,447
101-336-711.352	Wages-Training/EMS Coord.	34,461	39,371	27,252	39,371	-	-	-
101-336-711.353	Part Time Inspector	38,700	39,371	24,080	39,371	-	-	-
101-336-711.354	Paid-On-Call Firemen	151,748	160,315	86,301	160,315	160,315	160,315	160,315
101-336-831.350	Assistant Chief's Compensation	-	-	-	-	-	-	-
Total salaries & wages		695,796	764,148	463,411	764,148	786,222	798,807	814,248
Professional & contractual								
101-336-716.351	Fire Chief Expense	182	250	212	250	250	250	250
101-336-731.354	Natural Gas Expense - Fire	5,025	6,000	1,945	6,000	6,000	6,000	6,000
101-336-801.351	Consultants & Personnel-Fire	2,534	3,000	600	3,000	3,000	3,000	3,000
101-336-801.352	Fire Personnel-Medical Eva	5,128	12,000	5,629	12,000	12,000	12,000	12,000
101-336-801.353	Cost recovery	-	-	-	-	-	-	-
101-336-850.351	Telephone - Fire	7,924	10,574	6,992	10,574	10,574	10,574	10,574
101-336-955.351	Conf. & Workshops-Fire	-	-	-	-	-	-	-
101-336-955.352	Education & Training-Fire	14,419	25,000	6,228	25,000	25,000	25,000	25,000
101-336-956.356	Memberships	5,155	5,300	5,199	5,300	6,250	6,250	6,250
101-336-956.358	Fire Dispatch	28,031	29,149	14,531	29,149	29,409	29,409	29,656
101-336-959.351	Fire Insurance - Disability	9,335	7,667	7,667	7,667	7,667	7,667	7,667
101-336-959.353	Fire Prevention Education	8,358	7,500	7,198	7,500	7,500	7,500	7,500
101-336-959.355	Electrical Expense - Fire	12,411	12,000	6,666	12,000	12,000	12,000	12,000
101-336-960.351	Mileage Reimbursement	-	-	-	-	-	-	-
Total professional & contractual		98,501	118,440	62,866	118,440	119,650	119,650	119,897
Operating supplies								
101-336-727.351	Office Supplies - Fire	861	1,500	229	1,500	1,500	1,500	1,500
101-336-728.351	Computer Supplies & Maintenance	11,506	10,000	6,728	10,000	10,000	10,000	10,000
101-336-731.351	Gas & Oil - Fire	6,043	14,957	4,538	14,957	14,957	14,957	14,957
101-336-732.351	Copy Machine Supplies & Maint.	1,466	4,650	1,749	4,650	4,650	4,650	4,650
101-336-956.352	Miscellaneous Operating Exp.	-	-	-	-	-	-	-
101-336-956.354	Medical Supplies	6,865	6,150	5,019	6,150	6,150	6,150	6,150
101-336-956.355	Uniforms	6,431	6,500	3,598	6,500	6,500	6,500	6,500
Total operating supplies		33,172	43,757	21,860	43,757	43,757	43,757	43,757

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Fire
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Maintenance & repairs								
101-336-802.351	Firefighting Equipment Maint.	12,523	15,250	6,916	15,250	15,250	15,250	15,250
101-336-802.352	Vehicle Maintenance-Fire	15,223	12,500	8,571	12,500	12,500	12,500	12,500
101-336-802.353	Building Maintenance - Fire	24,153	18,500	10,811	18,500	18,500	19,000	19,500
101-336-802.354	Custodial Services	2,730	2,950	1,800	2,950	2,950	2,950	2,950
Total maintenance & repairs		54,629	49,200	28,098	49,200	49,200	49,700	50,200
Capital outlay								
101-336-959.356	Firefighting Equipment	35,961	38,790	7,083	38,790	38,790	38,790	38,790
101-336-959.357	Vehicle Repairs	10,130	14,000	7,632	14,000	14,000	14,000	14,000
Total capital outlay		46,091	52,790	14,716	52,790	52,790	52,790	52,790
Total Fire		\$ 928,189	\$ 1,028,335	\$ 590,951	\$ 1,028,335	\$ 1,051,619	\$ 1,064,704	\$ 1,080,892

Fiscal Year 2017-2018

Program Strategies: Building Department

PROGRAM DESCRIPTION:

The Building Department is responsible for ensuring that all work performed for new construction, rehabilitation and demolition is carried out with the materials and methods that conform to approved site plans and the appropriate federal, state and local building codes. This includes the review of plans and permit applications for building, electrical, plumbing, mechanical, sewers, signs, and other permits required by the City. The Building Department is also responsible for the Construction Board of Appeals, property maintenance and code enforcement, as well as assigning and changing addresses, street names, street numbers, and preparing reviews for the US Census Bureau as authorized by City Code of Ordinances. It reviews Master Deeds, deed restrictions, utility systems and streets, subdivision layout and design, and compliance with all requirements of the Condominium Act. The Staff routinely provides data and reports to departments, and represents the City in meetings with developers and landowners regarding future land development.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Continue to implement new processes as recommended by the Economic Development Strategy.
- Continue to provide a prompt, courteous and high level of professional customer service to the residents and business owners of the City.
- Continue to coordinate fire alarms, fire suppressions and constructions plan review with Fire Department.
- Increase communication between the Department, individuals and businesses that are seeking information and/or construction permits.
- Continue to maintain the electronic document imaging system established in FY2015/2016.
- Continue to maintain One-Stop Ready program to increase in-house plan reviews and reduce the cost of doing business in the City.
- Continue to provide Code Enforcement to ensure ordinance compliance.
- Continue to inform the public of various code requirements, and work cooperatively to achieve code compliance.

BUDGET HIGHLIGHTS:

101-371-801.240 - Building Official Contract: This line item may fluctuate depending on construction and development projects and the fee is set by formal agreement.

101-371-956.251 - Document Archiving: This line item includes funds for the Department's permit/document electronic archiving. It should be noted that funding for this purpose is provided directly from the fees collected upon the submission of each permit application.

Capital Improvement Highlights:

411-371-957.240 - Office Renovation: Funds appropriated to this line item will be expensed for replacement of office furniture to improve workflow and overall efficiency. The replacement of office furniture is appropriate not only because it would improve workflow and efficiency, but also for the following reasons:

- It is important to provide an outstanding first impression to new business owners and residents when they come to our office seeking our services. An outstanding first impression lends itself to a professional atmosphere.
- Efficiencies will be gained by easier access to the different departments within our office area and the entire staff that serves these areas.
- Productivity with increased performance will occur based on the new layout. No more walking around walls or yelling to see if someone is in the office area.
- With these modifications, the new furniture and design allow staff to have direct visibility with customers and other support staff (i.e. no more desk bell at the counter and a more professional atmosphere).
- Increased visibility of persons entering the work areas increases the level of staff safety in the event of a hostile situation.
- These changes dramatically improve communication between departments, including Economic Development Department.
- This new layout is consistent with the current construction code and ADA compliant, thereby providing a "practice what we preach" mentality.
- The configuration of the new filing system lends itself not only to efficiency but also safety. The current filing system is very hazardous and subject to tipping-over and/or tripping hazards.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Building Department (Construction & Dev.)

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Salaries & wages								
101-371-703.241	Salary - Building Official	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-371-703.243	Wage - Building Sec	67,398	91,059	54,120	91,059	92,977	92,977	92,977
101-371-706.242	Overtime	2,808	4,155	2,316	4,155	5,000	5,000	5,000
101-371-708.243	Sick Pay-Secretarial	-	-	-	1,061	1,609	-	-
101-371-709.100	Fringes - Building Dept	42,259	52,680	34,816	52,680	59,659	64,455	70,261
101-371-709.248	Fringes - HRA Expense	2,563	8,012	8,012	8,012	-	-	-
101-371-711.241	Part-Time Help	-	-	-	-	-	-	-
Total salaries & wages		115,028	155,906	99,264	156,967	159,245	162,432	168,238
Professional & contractual								
101-371-705.242	Contractual Building Inspector	-	-	-	-	-	-	-
101-371-728.241	Computer Software & Supplies	1,486	1,550	1,490	1,550	1,503	1,548	1,595
101-371-801.240	Building Official Contract	496,827	290,000	165,550	401,898	365,125	285,750	257,175
101-371-801.246	Contractual Plan Review	-	-	-	-	-	-	-
101-371-801.248	Hearing Officer	-	-	-	-	-	-	-
101-371-801.249	Building Official Expense	-	-	-	-	-	-	-
101-371-850.241	Telephone	600	-	-	-	-	-	-
101-371-955.241	Conf.& Workshops-Building	-	-	-	-	-	-	-
101-371-955.242	Education & Training-Building	339	750	171	750	750	750	750
101-371-956.241	Bldg. Inspector & Code Enf. Exp.	4,737	11,345	3,676	7,500	7,500	7,575	7,651
101-371-956.246	Dues & Subscriptions	-	50	-	50	150	150	150
101-371-956.251	Document Archiving	11,138	7,500	-	7,500	7,500	-	7,500
Total professional & contractual		515,128	311,195	170,887	419,248	382,528	295,773	274,820
Operating supplies								
101-371-727.241	Office Supplies - Building	852	1,000	296	1,000	1,000	1,000	1,000
101-371-731.241	Gas & Oil - Building	297	750	111	500	500	600	600
101-371-732.241	Copier Supplies/Maint	2,800	2,000	1,560	2,000	2,000	2,060	2,122
101-371-900.241	Publication & Printing-Bldg.	410	500	185	500	500	550	575
Total operating supplies		4,359	4,250	2,153	4,000	4,000	4,210	4,297
Maintenance & repairs								
101-371-802.241	Vehicle Maintenance-Building	330	500	128	500	500	500	500
Capital outlay								
101-371-971.241	Office Equipment	-	-	-	-	-	-	-
101-371-971.242	Office Furniture	-	-	-	-	-	-	-
Total capital outlay		-	-	-	-	-	-	-
Total Building Department (Construction & Dev.)		\$ 634,845	\$ 471,851	\$ 272,432	\$ 580,715	\$ 546,273	\$ 462,915	\$ 447,855

Fiscal Year 2017-2018

Program Strategies: Department of Public Works

PROGRAM DESCRIPTION:

The Department of Public Works (DPW) is responsible for the planning and delivery of the basic day-to-day public services that have become part of our daily life. Key objectives include maintenance and repair of a complex public infrastructure of roads, public buildings, parks, and all other public property and facilities. Specifically, services include maintenance of all City streets; buildings and grounds; public parks; sidewalks and bike paths; traffic control devices; street lights; vehicles and construction and maintenance equipment; street sweeping; roadsides, park, and cemetery mowing; tree maintenance; and snow removal and ice control. The DPW is also responsible for providing the contractual oversight of the water and wastewater systems refuse collection, the recycling programs, and storm water management. The service requirements of the DPW staff is expected to continue to increase over the next few years as new roads are added as a result of development, trees that mature and as pathways and trails are added. These factors will increase hours spent to perform snowplowing and salting, leaf collection, and maintenance of new pedestrian walkways.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- The DPW will continue to serve the community by maintaining the roads, parks, City offices, Fire station, Police station, community center, library and parks facilities to the standards to which Wixom residents have grown accustomed. It will continue to research innovative equipment and techniques that will allow us to meet current City service standards while understanding budget constraints in the current economic times.
- The DPW will continue to implement the storm water catch basin cleaning and inspection program and develop a catch basin and storm water collection repair program.
- The DPW will continue to support and provide event assistance to the Community Service Department; currently estimated at \$36,123 annually.

BUDGET HIGHLIGHTS:

Beginning in FY2016-17, employee wages and fringes were reduced in the department budget and the portion attributed to road maintenance is allocated to the Major and Local Road Funds. Due to fluctuating hours that the DPW staff spends on road maintenance related items and snow & ice control each year, a portion of the previously removed expense is being placed back into the DPW department for budgeting purposes. Each month road related payroll and fringe benefit expenses are allocated based upon actual hours worked by each employee. If the hours worked exceed those that are budgeted in the Major and Local road budgets, it will in turn reduce the payroll and fringe benefit allocation to the DPW department.

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-441-971.392 - Drain Improvements: Funds allocated to this account are for storm water and drain improvements (\$20,000). This includes cleaning and inspecting one quarter of the City annually.

411-441-973.392 - HookLift Truck with Wing Plow: This \$185,000 capital improvement will be for a tandem hook lift that will be utilized at the wastewater treatment plant and DPW. Following in the continued use of the hook-lift systems, this plow will have the lifting capacity to haul the solids from the treatment plant and supply the DPW with the added value of a wing plow. This truck will be a replacement of the single axle dump truck currently in use.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

DPW
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Salaries & wages								
101-441-703.391	Salary - DPW Director	\$ 76,650	\$ 42,160	\$ 20,990	\$ 34,876	\$ 33,784	\$ 32,664	\$ 30,681
101-441-703.392	Wage - DPW Foreman	119,013	61,769	65,813	111,634	111,437	111,234	111,027
101-441-703.393	Wage - DPW Employees	286,503	150,980	86,923	171,611	161,657	159,282	156,847
101-441-703.396	Wage - Secretary	44,674	15,924	10,286	20,114	19,478	18,827	17,674
101-441-706.391	Overtime - Secretary	749	500	-	500	525	525	525
101-441-706.392	Overtime - DPW Supervisory	9,884	15,000	5,014	15,000	15,375	15,375	15,375
101-441-706.393	Overtime - DPW Employees	32,471	35,000	20,631	35,000	35,875	35,875	35,875
101-441-706.394	Overtime - Part-Time	-	-	-	-	-	-	-
101-441-708.391	Sick Time Pay - DPW Direct	-	-	-	-	-	-	-
101-441-708.393	Sick Time Pay - DPW Supervisory	163	-	-	-	-	-	-
101-441-709.100	Fringes - DPW Dept	327,835	152,395	154,597	253,862	280,422	302,741	300,592
101-441-709.397	Fringes-HRA Expense	34,203	21,520	21,520	21,520	-	-	-
101-441-711.391	Part-time & Seasonal Help-DPW	36,828	49,000	18,157	49,000	49,000	49,000	49,000
101-441-712.391	Unemployment Compensation	-	-	-	-	-	-	-
Total salaries & wages		968,972	544,248	403,930	713,117	707,553	725,523	717,596
Professional & contractual								
101-441-716.391	Director's Expense	129	250	-	250	250	250	250
101-441-727.391	Office Supplies	496	1,250	2,143	2,200	1,250	1,250	1,250
101-441-728.391	Computer Software	-	1,000	-	1,000	1,000	1,000	1,000
101-441-728.392	Computer Supplies	-	1,000	-	1,000	1,000	1,000	1,000
101-441-731.393	Natural Gas Expense - DPW	4,178	12,500	2,945	10,000	10,000	10,000	10,000
101-441-733.393	Traffic Control Supplies-DPW	4,390	-	-	-	-	-	-
101-441-733.394	Snow Removal Supplies-DPW	78,523	-	-	-	-	-	-
101-441-801.391	Consultants & Personnel-DPW	42,678	45,000	38,768	45,000	45,000	45,000	45,000
101-441-802.392	Bikepath Maintenance	-	-	-	-	-	-	-
101-441-804.390	Street Sweeping	22,195	3,000	515	3,000	3,000	3,000	3,000
101-441-850.391	Telephone - DPW	12,912	15,000	8,456	15,000	15,000	15,000	15,000
101-441-940.391	Equipment Rental - DPW	2,814	2,000	1,553	2,000	2,100	2,200	2,200
101-441-955.391	Conf. & Workshops-DPW	1,503	9,000	1,653	9,000	9,000	9,500	10,000
101-441-955.392	Education & Training-DPW	2,085	2,000	2,108	2,108	2,000	2,000	2,000
101-441-955.393	Education - Tuition	272	2,000	205	2,000	2,000	2,000	2,000
101-441-956.393	Electrical Expense - DPW	14,514	17,500	7,863	17,500	17,500	17,500	17,500
101-441-956.394	Street Lighting	69,997	33,000	18,839	33,000	31,000	31,000	31,000
101-441-956.397	Dues & Subscriptions	940	2,000	693	2,000	2,000	2,000	2,000
Total professional & contractual		257,626	146,500	85,740	145,058	142,100	142,700	143,200
Operating supplies								
101-441-730.391	Printing & Postage	150	250	52	250	250	250	250
101-441-731.392	Gas & Oil - DPW	24,898	50,031	13,699	35,000	32,500	32,500	32,500
101-441-732.391	Copier Supplies & Maintenance	1,455	3,270	1,128	3,270	3,300	3,300	3,300
101-441-733.390	Tools & Supplies - DPW	9,352	10,000	4,438	10,000	10,000	11,000	12,000
101-441-733.391	Road Maintenance Supplies-DPW	30,164	-	-	-	-	-	-
101-441-733.392	Landscape Material	11,141	21,410	5,951	21,410	21,410	21,410	21,410
101-441-733.395	Road Markings	31,046	-	-	-	-	-	-
101-441-733.396	Park Maintenance Material	24,497	20,000	7,622	20,000	20,000	20,000	20,000
101-441-802.391	Street Trees Maintenance	5,925	-	-	-	-	-	-
101-441-804.392	Storm Drainage	7,057	6,200	1,763	6,200	6,200	6,200	6,200
101-441-804.394	Culverts	7,067	-	-	-	-	-	-
101-441-956.390	Municipal Parking	351	1,500	59	1,500	1,500	1,500	1,500
101-441-956.391	Uniform Allowance	4,245	4,000	2,429	4,000	4,000	4,000	4,000
Total operating supplies		157,349	116,661	37,143	101,630	99,160	100,160	101,160

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

DPW
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Maintenance & repairs								
101-441-733.397	Cemetery-Landscape/Maint Contract	-	-	-	-	-	-	-
101-441-802.393	Custodial Services	2,412	2,500	1,720	2,500	2,500	2,500	2,500
101-441-802.394	Garage Maintenance - DPW	15,097	15,000	5,794	15,000	15,000	15,000	15,000
101-441-802.395	Equipment Maintenance - DPW	21,193	19,000	11,328	19,000	19,000	19,000	19,000
101-441-802.396	Vehicle Maintenance-DPW	20,468	26,000	14,748	26,000	26,000	26,000	26,000
Total maintenance & repairs		<u>59,169</u>	<u>62,500</u>	<u>33,590</u>	<u>62,500</u>	<u>62,500</u>	<u>62,500</u>	<u>62,500</u>
Capital outlay								
101-441-804.396	Garage Equipment	4,035	9,000	2,022	9,000	9,000	9,000	9,000
101-441-956.398	Vehicle Repairs-DPW	8,819	9,000	1,955	9,000	9,000	9,000	9,000
Total capital outlay		<u>12,853</u>	<u>18,000</u>	<u>3,977</u>	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>
Total DPW		<u>\$ 1,455,970</u>	<u>\$ 887,909</u>	<u>\$ 564,379</u>	<u>\$ 1,040,305</u>	<u>\$ 1,029,313</u>	<u>\$ 1,048,883</u>	<u>\$1,042,456</u>

Fiscal Year 2017-2018

Program Strategies: Seniors

PROGRAM DESCRIPTION:

The Seniors' activities component of the General Fund provides support and activities for Wixom's seniors and coordinates activities and services with other areas' Senior Citizens' Centers including Walled Lake, Commerce Township and Novi. Activities include cards, bingo, exercise programs, meetings, potlucks, tax assistance, trips, recreational programs, and daily socialization.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Continue sponsorship program for Senior Newsletter and programs.
- Continue to provide senior services to the City of Walled Lake for an annual fee based on membership.
- Continue to enhance and promote current seniors programming including additional classes, trips, and activities.
- Continue to work with area communities for joint seniors programming and trips.
- Assist seniors with information and education on prescription programs, Medicare, health and safety through speakers and health fair.
- Implement new programs such as crafts, leisure enrichment, and exercise programs which promote physical activity.
- Increase membership and participation through promotion and community awareness.
- Continue to seek and apply for grants that may assist the seniors programs.

BUDGET HIGHLIGHTS:

101-673-956.501 - Senior Events/Activities: Funding provided to this account provides for trips, entertainment, instructors, speakers, catered lunches, and class supplies to Wixom Senior Center members. Beginning this year, this account (previously named Senior Events) has been merged with account number 101-673-956.500 - Senior Activities.

101-673-956.502 - Senior Transportation: Funds allocated to this account provides for *Senior Transportation* program and has provided 474 rides for Seniors thus far this fiscal year.

101-673-956.503 - Senior Supplies: Funds allocated to this account provide for kitchen supplies and Seniors Newsletter publication expenses.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Senior Citizens
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Salaries & wages								
101-673-703.501	Wages - Senior Coordinator	\$ 21,620	\$ 22,909	\$ 15,757	\$ 22,909	\$ 24,324	\$ 24,324	\$ 24,324
101-673-703.502	Wages - Senior Coordinator II	5,534	11,465	2,427	4,500	11,465	11,465	11,465
101-673-709.100	Fringes - Senior Citizens Dept	2,077	2,630	1,391	2,097	2,738	2,738	2,738
Total salaries & wages		<u>29,231</u>	<u>37,004</u>	<u>19,575</u>	<u>29,506</u>	<u>38,527</u>	<u>38,527</u>	<u>38,527</u>
Operating supplies								
101-673-956.500	Senior Citizens Activities	4,393	4,400	4,371	4,400	-	-	-
101-673-956.501	Senior Special Events	10,845	18,000	5,472	18,000	22,400	22,400	22,400
101-673-956.502	Senior Transportation	5,730	6,000	3,940	6,000	6,000	6,000	6,000
101-673-956.503	Senior Supplies	2,272	1,750	134	1,750	2,000	2,000	2,000
Total operating supplies		<u>23,239</u>	<u>30,150</u>	<u>13,917</u>	<u>30,150</u>	<u>30,400</u>	<u>30,400</u>	<u>30,400</u>
Total Senior Citizens		<u>\$ 52,470</u>	<u>\$ 67,154</u>	<u>\$ 33,492</u>	<u>\$ 59,656</u>	<u>\$ 68,927</u>	<u>\$ 68,927</u>	<u>\$ 68,927</u>

Fiscal Year 2017-2018

Program Strategies: Planning Commission

PROGRAM DESCRIPTION:

The Planning Commission is responsible for ensuring that the City's Master Plan, Zoning Ordinance and related Design Guidelines are implemented through various planning reviews. This includes site plan review, special land use review, VCA review, rezoning review, and ordinance amendment recommendations to City Council. The Planning Commission also makes recommendations to the City Council and City Manager on all matters affecting the physical development of the City.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Review and adoption process for the Master Plan.
- Initiating the certification process for the Redevelopment Ready Communities (RRC) Program.
- Continue to support development of the Village Center Area (VCA) through site plan review, signage requests, and coordination with City Council, consultants and staff.
- Ensure that the former Wixom Ford Assembly Plant site is redeveloped in a manner consistent with the GPUD District requirements and corresponding Design Standards.
- Provide training opportunities for new and current members with in-house training and attendance at the Michigan Association of Planning (MAP) conference and MAP/Michigan Municipal League workshops.
- Continue to conduct joint meetings and training sessions with the Planning Commission and Zoning Board of Appeals to better assist them in understanding their respective roles and duties.
- Continued investigation to discuss possible future land use and zoning changes to properties on the east side of Wixom Road, from just north of Alpha Drive to the area just north of West Road. Also included will be a review of the properties on the north side of 12 Mile Road, between Grand River Avenue and the turnaround behind Home Depot. The purpose is to help these parcels more closely align with land use changes to surrounding properties and alternate traffic patterns. It is anticipated that the results will include amendments to the Master Plan and possible rezoning requests to City Council.
- Update the Zoning Ordinance to provide continued compliance with changes in state law and court decisions.
- Attend joint meetings with members of City Council, DDA, Planning Commission and Zoning Board of Appeals on a quarterly basis.

BUDGET HIGHLIGHTS:

101-721-956.481 - Special Studies: Special studies conducted by consultants including planners, engineers and attorneys. The primary project for FY 2017-2018 is the review and finalization of the updated Master Plan - Rezoning of West Road /12 Mile Road.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Planning Commission
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Salaries & wages								
101-721-703.481	Wage-Recording Secretary P/C	\$ 2,712	\$ 3,600	\$ 1,650	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
Professional & contractual								
101-721-801.481	Consultants & Personnel	65,004	65,000	32,502	65,000	65,100	65,100	65,100
101-721-803.481	Legal Counsel - Planning	1,920	5,000	2,520	3,000	6,000	1,500	1,500
101-721-900.481	Printing and Publication	702	2,000	157	2,000	1,750	1,750	1,750
101-721-955.481	Conf. & Workshops-Planning Comm	300	2,000	1,802	2,000	2,000	2,000	2,000
101-721-956.480	Planning Commission Expense	223	1,000	60	1,000	500	500	500
101-721-956.481	Special Studies	14,934	16,500	4,514	20,000	20,000	20,000	20,000
101-721-956.483	Update Maps, etc.	2,618	2,000	-	2,000	2,000	2,000	2,000
101-721-956.484	SPR Easement Exp	-	-	-	-	-	-	-
101-721-956.486	Memberships & Dues	185	200	185	200	200	200	200
Total professional & contractual		<u>85,885</u>	<u>93,700</u>	<u>41,740</u>	<u>95,200</u>	<u>97,550</u>	<u>93,050</u>	<u>93,050</u>
Operating supplies								
101-721-728.482	Computer Software & Supplies	-	-	-	-	-	-	-
Total operating supplies		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Planning Commission		<u>\$ 88,597</u>	<u>\$ 97,300</u>	<u>\$ 43,390</u>	<u>\$ 98,800</u>	<u>\$ 101,150</u>	<u>\$ 96,650</u>	<u>\$ 96,650</u>

Fiscal Year 2017-2018

Program Strategies: Zoning Board of Appeals

PROGRAM DESCRIPTION:

The Zoning Board of Appeals (ZBA) is responsible for administering the requirements of the Zoning Ordinance while recognizing that there may be exceptional circumstances with a specific property that requires some form of relief from those requirements. This relief is provided through requests for dimensional variances, use variances, appeals of administrative decisions, and interpretations of the Zoning Ordinance and map. It is also the responsibility of the ZBA to ensure that for each request before it, the criteria outlined in the Zoning Ordinance have been met.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Continue to conduct joint meetings and training sessions with the ZBA and Planning Commission to better assist them in understanding their respective roles and duties.
- Provide training opportunities for new and current members with both in-house training and attendance at the Michigan Association of Planning (MAP) conferences and MAP/Michigan Municipal League workshops.
- Provide input to the Planning Commission regarding Zoning Ordinance update to ensure that land use and zoning concerns are addressed.
- Attend joint meetings with members of City Council, DDA, Planning Commission and Zoning Board of Appeals on a quarterly basis.

BUDGET HIGHLIGHTS:

101-722-956.441 - Miscellaneous Operating Expenses: This line item includes publishing of notices and Board member memberships and training.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Zoning Board of Appeals
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Salaries & wages								
101-722-703.440	Wage-Recording Secretary B/A	\$ 1,186	\$ 1,500	\$ 450	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Total salaries & wages		<u>1,186</u>	<u>1,500</u>	<u>450</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
Operating supplies								
101-722-955.441	Conf & Workshops	-	-	-	-	2,000	2,000	2,000
101-722-956.441	Miscellaneous Operating Exp	3,596	2,000	1,129	2,000	2,000	2,000	2,000
Total operating supplies		<u>3,596</u>	<u>2,000</u>	<u>1,129</u>	<u>2,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
Total Zoning Board of Appeals		<u>\$ 4,782</u>	<u>\$ 3,500</u>	<u>\$ 1,579</u>	<u>\$ 3,500</u>	<u>\$ 5,500</u>	<u>\$ 5,500</u>	<u>\$ 5,500</u>

This page intentionally left blank.

Fiscal Year 2017-2018

Program Strategies: Parks & Recreation

PROGRAM DESCRIPTION:

The Parks & Recreation Department is responsible for the development, maintenance and operation of the City's park system, as well as for the development and coordination of recreation programs. The Parks and Recreation Commission serves as an advisory board to the City Council and Community Services Department on the recreational needs of the City and assists in the planning and implementation of recreational events and park development for Wixom residents.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Seek federal, state, and local grants for recreation programming and capital improvements including projects at Habitat, Gibson Park and for a possible Loon Lake observation/youth fishing platform.
- Continue partnership on the Michigan Airline Trailway in cooperation with Walled Lake and Commerce Township, and facilitate submission of a 2017-18 Trail Development grant proposal to the Michigan Natural Resources Trust Fund and MDOT.
- Continue to investigate options for a *Community Built Playground* utilizing donated funds.
- Continue to promote the Event Sponsorship Program for the City events.
- Maintain recreation facilities in accordance with National Guidelines and utilize Michigan Municipal Risk Management Association for safety reviews.
- Implement ballfield rental and partnership with Total Sports for Gilbert Willis Park.
- Continue "Family Night" Activities prior to Thursday concerts.
- Assist Downtown Development with DDA events.

BUDGET HIGHLIGHTS:

101-751-808.545 - Events:	<u>Budget</u>	<u>Revenue</u>	<u>Events</u>	<u>Budget</u>	<u>Revenue</u>
Daddy Daughter Dance	3,000	2,200	Skate Night	500	0
Easter Egg Hunt	3,000	700	Movie Night	3,000	0
Sr. Grad Picnic/City Picnic....	5,000	0	Wine Tasting/Concerts.....	5,000	1,000
Tree Lighting	3,500	0	Family Nights	3,000	0

101-751-703.542 - Recreation Supervisor: Funds allocated to this line item will be increased to provide for a full-time Recreation Supervisor that will facilitate improved programming and service to the community.

101-751-807.543 - Lite the Nite: Funds allocated will be increased by \$1,200 to provide for better fireworks display viewing, due to the launch location now being at Gunnar Mettala Park.

101-751-808.548 - Gibson Park: Funds allocated to this line item have increased due to an increase of maintenance and operational expenses from the home now being managed as a museum.

101-751-809.550 - "Holiday Markt" (Market): The expenditures of this event were offset partially from sponsorships and donations. The 2016 cost of the "Holiday Markt" was \$24,220 and was offset by revenues from sponsorships (\$14,088), and vendor revenues (\$3,905). The FY 2017-2018 budget reflects the actual expenditures expected to be expended for this event.

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-751-985.550 - Trailway Improvements: \$60,000 for the FY2017-2018 Trailway Council Budget that includes expenses for a Trailway Coordinator, insurance, audit, signage, engineering and attorney's fees. The Trailway Council's fiscal year is January - December and the City's fiscal year is July - June. This line item includes \$30,000 for Trailway Council budget for 2017 and \$30,000 for 2018 since it is due January 1, 2018.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Parks & Recreation
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Salaries & wages								
101-751-703.541	Salary - Parks & Rec Dir (50%, CC 50%)	\$ 39,768	\$ 41,159	\$ 26,255	\$ 41,159	\$ 41,275	\$ 41,275	\$ 41,275
101-751-703.542	Wage - Recreational Supervisor	-	-	-	-	42,791	42,791	42,791
101-751-703.543	Wage - Parks & Rec Coordinator	-	-	-	-	-	-	-
101-751-706.541	Overtime	-	1,000	449	2,000	2,000	2,000	2,000
101-751-707.351	Other Pay	818	-	-	-	913	913	913
101-751-708.541	Sick Time Pay-P & R Dir (50%,CC 50%)	1,380	1,390	-	1,326	1,428	1,428	1,428
101-751-709.100	Fringes - Parks & Rec Dept	21,119	21,637	12,548	18,737	37,285	40,130	43,655
101-751-709.547	Fringes-HRA Expense	536	558	558	558	-	-	-
101-751-709.548	Fringes-Part-time Prog. Coordi	-	-	-	-	-	-	-
101-751-711.541	Part-time Help Prog. Coord.	38,801	35,000	25,599	38,412	25,000	25,000	25,000
Total salaries & wages		102,421	100,744	65,409	102,192	150,692	153,537	157,062
Professional & contractual								
101-751-801.541	Instructor Fees	12,050	12,000	6,866	12,000	13,000	13,000	13,000
101-751-960.541	Mileage & Other Reimb	-	50	41	50	100	100	100
101-751-807.540	Parks & Rec. Commission Exp.	-	-	-	-	-	-	-
101-751-955.541	Conf. & Workshops-Comm. Serv.	-	-	-	-	-	-	-
101-751-955.542	Education & Training	164	1,000	171	1,000	1,000	1,000	1,000
101-751-801.542	Consultants & Personnel	3,846	4,000	-	4,000	4,000	4,000	4,000
101-751-956.541	Comcast Cable	1,684	1,800	909	1,800	1,900	1,900	1,900
101-751-956.544	Dues & Subscriptions	455	500	380	500	500	500	500
101-751-807.543	Lite the Nite	13,122	17,500	182	18,750	18,750	18,750	18,750
101-751-807.546	Holiday Decorations	3,815	3,600	2,819	3,600	3,600	3,600	3,600
101-751-808.540	Semta Bus Credits	690	13,000	-	13,000	13,000	13,000	13,000
101-751-808.542	Park Concerts	18,000	18,000	10,000	20,000	20,000	20,000	20,000
101-751-808.543	Summer Events	195	-	-	-	-	-	-
101-751-808.545	Events	22,885	29,000	17,059	29,000	29,000	29,000	29,000
101-751-808.546	Promotional Items	2,000	2,000	-	2,000	2,000	2,000	2,000
101-751-808.547	Events - Youth Program	1,707	2,500	617	2,500	2,500	2,500	2,500
101-751-808.548	Gibson House	8,394	7,200	5,890	10,000	11,000	11,000	11,000
101-751-808.549	Soccer	675	1,000	577	1,000	1,000	1,000	1,000
101-751-809.543	Recreation Programming	14,304	14,500	5,592	14,500	14,500	14,500	14,500
101-751-809.544	Cultural Enrichment	2,304	4,780	1,543	4,780	5,000	5,000	5,000
101-751-809.545	Summer Camp	140	1,000	290	1,000	1,000	1,000	1,000
101-751-809.546	Signage	1,059	2,000	-	2,000	2,000	2,000	2,000
101-751-809.550	Holiday Market	25,187	28,000	24,665	28,000	28,000	28,000	28,000
101-751-809.553	Founders Day	5,858	7,200	2,864	7,200	7,200	7,200	7,200
101-751-809.551	Fall Fest	7,842	8,000	10,645	10,645	8,000	8,000	8,000
101-751-809.552	LAYA	2,500	2,500	2,500	2,500	2,500	2,500	2,500
101-751-809.549	BBQ & Blues	7,590	6,000	4,777	6,000	6,000	6,000	6,000
Total professional & contractual		156,464	187,130	98,386	195,825	195,550	195,550	195,550
Operating supplies								
101-751-727.541	Office Supplies	4,247	4,200	1,610	4,200	4,200	4,200	4,200
101-751-728.541	Computer Supplies	2,932	3,000	2,555	3,000	3,000	3,000	3,000
101-751-731.542	Gas & Oil	217	800	124	500	800	800	800
101-751-732.541	Copy Machine Operating	3,931	5,000	1,546	5,000	5,000	5,000	5,000
101-751-802.541	Vehicle Maintenance	20	300	125	300	300	300	300
101-751-850.541	Telephone - Parks & Rec.	5,179	4,800	5,389	6,771	5,000	5,000	5,000
101-751-956.546	Miscellaneous Operating	139	1,000	159	1,000	1,000	1,000	1,000
101-751-956.547	Energy Expense - Parks & Rec.	6,020	9,000	2,957	6,000	9,000	9,000	9,000
101-751-963.540	Landscaping	15,011	18,000	2,328	18,000	18,000	18,000	18,000
101-751-963.541	Playground Repairs & Maintenance	48	6,000	7,457	7,457	6,000	6,000	6,000
Total operating supplies		37,744	52,100	24,250	52,228	52,300	52,300	52,300

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Parks & Recreation
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Capital outlay								
101-751-971.541	Office Equipment	-	-	-	-	-	-	-
101-751-971.542	Office Furniture	-	-	-	-	500	500	500
101-751-971.548	Capital-Memorial Prog Bric	265	1,000	-	1,000	1,000	1,000	1,000
101-751-956.549	Recreational Equipment	4,664	4,500	83	4,500	4,500	4,500	4,500
Total capital outlay		<u>4,929</u>	<u>5,500</u>	<u>83</u>	<u>5,500</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
Total Parks & Recreation		<u>301,559</u>	<u>345,474</u>	<u>188,128</u>	<u>355,745</u>	<u>404,542</u>	<u>407,387</u>	<u>410,912</u>

Fiscal Year 2017-2018

Program Strategies: Cultural Center

PROGRAM DESCRIPTION:

This program consists of the maintenance and operation of the Cultural Center, including the management of independent contractors. Full-time personnel assigned to the Cultural Center include the Community Services Director (50%) and the Community Center Supervisor (100%).

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Implement Community Center renovation to include partition upgrades, ballroom wall covering and carpet, electrical upgrade, restroom renovation, dance floor replacement, painting, and presentation equipment, if approved by City Council.
- Continue to review rental rate structures to optimize usage yet meet expenses.
- Provide information to residents and businesses regarding the Community Center facility, its services, and rental availability via the City's website, email, social media, and promotional material.
- Investigate and implement the online booking of the Community Center, if feasible.
- Increase rental reservations through improved social media marketing.

BUDGET HIGHLIGHTS:

101-805-956.350 - Community Programs: This account includes funding for community programs, meetings, and Parks & Recreation Master Plan meetings.

101-805-956.360 - Custodial Services: Funds allocated to this line item will increase due to addition of building and kitchen cleaning on Fridays.

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-805-971.350 - Cultural Center Improvements: This account provides for the renovation of the Community Center to include carpet replacement, partition and wallcoverings, painting, electrical upgrade, LED lighting, ceiling tile replacement, dance floor, new dance floor; engineering and contingencies (\$350,000). It also includes Senior lounge furnishings (\$7,000); partition maintenance (\$5,000); table replacement (\$2,000); restroom upgrades (\$20,000); commercial vacuum (\$2,500); presentation equipment (\$20,000); senior lounge blind replacement (\$7,000).

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Cultural Center
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Salaries & wages								
101-805-703.351	Salary-Comm Serv. Dir (50%,P&R 50%)	\$ 39,769	\$ 41,159	\$ 26,256	\$ 41,159	\$ 41,275	\$ 41,275	\$ 41,275
101-805-703.352	Wage - Comm Services Supervisor	50,691	51,959	33,066	51,958	53,257	53,257	53,257
101-805-703.354	Wage - Monitors	12,698	22,000	7,461	22,000	22,000	22,000	22,000
101-805-706.351	Overtime	975	1,500	-	1,500	1,500	1,500	1,500
101-805-707.311	Other Pay - Comm Serv. Dir.	681	682	-	-	913	913	913
101-805-707.351	Other Pay - Comm Serv. Supv.	1,115	1,115	-	-	-	-	-
101-805-708.351	Sick Time Pay - Director	1,380	1,390	-	1,326	1,428	1,428	1,428
101-805-708.352	Sick Time Pay - Supervisor	1,755	1,755	-	-	1,707	1,843	1,843
101-805-709.100	Fringes - Community Services Dept	55,334	49,736	32,506	49,736	59,185	64,576	71,466
101-805-709.354	Fringes-HRA Expense	6,468	8,944	8,944	8,944	-	-	-
Total salaries & wages		170,865	180,240	108,233	176,623	181,265	186,792	193,682
Professional & contractual								
101-805-728.356	Computer Supplies & Maint	940	1,000	86	1,000	1,000	1,000	1,000
101-805-731.351	Natural Gas Expense	6,526	10,500	2,962	7,500	10,500	10,710	10,924
101-805-900.351	Publication & Printing	970	2,100	991	2,100	2,100	2,100	2,100
101-805-956.350	Community Programs	1,050	2,000	36	2,000	2,000	2,000	2,000
101-805-956.353	Insurance-Multi-Peril	15,541	16,007	16,050	16,050	16,612	17,193	17,795
101-805-956.355	Electrical Expense	21,308	26,000	11,742	26,000	26,000	26,520	27,050
101-805-956.358	Heating & Cooling	5,568	8,000	9,257	11,000	9,000	9,180	9,364
101-805-956.359	Room Arrangement Expense	13,049	17,750	9,084	17,750	17,750	17,750	17,750
101-805-956.360	Custodial Services	12,089	11,000	14,195	21,500	21,500	21,500	21,930
101-805-959.351	Weekend Preparation	1,880	6,000	1,668	6,000	6,000	6,000	6,000
101-805-960.351	Mileage & Reimb	45	100	56	100	150	150	150
Total professional & contractual		78,968	100,457	66,126	111,000	112,612	114,103	116,063
Operating supplies								
101-805-956.351	Custodial Supplies	130	1,000	58	1,000	1,000	1,000	1,000
101-805-956.352	Lights bulbs	514	1,000	-	1,000	1,000	1,000	1,000
Total operating supplies		644	2,000	58	2,000	2,000	2,000	2,000
Maintenance & repairs								
101-805-802.351	Building Maintenance - General	20,246	24,000	12,494	24,000	24,000	24,000	24,000
Capital outlay								
101-805-729.351	Community Furniture	-	1,500	283	1,500	1,500	1,500	1,500
101-805-959.352	Community Equipment	1,280	1,281	477	1,281	1,280	1,280	1,280
Total capital outlay		1,280	2,781	760	2,781	2,780	2,780	2,780
Total Cultural Center		\$ 272,003	\$ 309,478	\$ 187,671	\$ 316,404	\$ 322,657	\$ 329,675	\$ 338,525

Fiscal Year 2017-2018

Program Strategies: Interfund Transfers

PROGRAM DESCRIPTION:

Transfers are used to:

- Move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.
- Move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them.
- Move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service funds as debt service payments become due.
- Assist in funding the operation of non-General Fund supported operating departments and Capital Improvement projects.

The programs currently funded by these transfers are the Capital Improvement Fund, DDA/VCA Debt, Local Road Fund and Budget Stabilization Fund.

BUDGET HIGHLIGHTS:

101-966-999.019 - Transfer to DDA/VCA: The new construction in the DDA results in an increase to the captured taxes within the district. Therefore, the General Fund contribution to the DDA debt payment is reduced accordingly to \$70,867. It is anticipated that the development slated to occur in FY2017-2018 will allow the DDA capture to completely cover the DDA debt payment in future years. Once this occurs and the captured taxes continue to rise, repayment to the City of funds previously allocated to the debt payment on the DDA's behalf can begin.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Interfund Transfers

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Transfers								
101-966-999.002	Transfer to Capital Imp. Fund	\$ 942,133	\$ 927,072	\$ 575,277	\$ 881,637	\$ 881,637	\$ 881,637	\$ 881,637
101-966-999.003	Transfer to Capital Imp. Fund Debt Pay	99,156	96,500	64,333	96,500	93,844	91,188	-
101-966-999.011	Transfer to Bikepath	-	-	-	-	-	-	-
101-966-999.012	Transfer to Budget Stabilization	1,052,644	1,100,000	733,336	1,100,000	-	-	-
101-966-999.019	Transfer to DDA/VCA	214,617	156,600	104,400	159,088	70,867	-	-
101-966-999.020	G34 Contributions OPEB	625,000	-	-	-	-	-	-
101-966-999.021	Transfer to Local Road	-	4,776	-	-	-	-	-
Total transfers		<u>2,933,550</u>	<u>2,284,948</u>	<u>1,477,347</u>	<u>2,237,225</u>	<u>1,046,348</u>	<u>972,825</u>	<u>881,637</u>
Total Interfund Transfers		<u>\$ 2,933,550</u>	<u>\$ 2,284,948</u>	<u>\$ 1,477,347</u>	<u>\$ 2,237,225</u>	<u>\$ 1,046,348</u>	<u>\$ 972,825</u>	<u>\$ 881,637</u>

This page intentionally left blank.

Fiscal Year 2017-2018

Other Funds - Expenditure and Revenue Detail

Other Funds account for activity within Special Revenue Funds, Component Units, Capital Project Funds, Budget Stabilization, Retiree Insurance, Debt Service Funds and Special Assessment Fund. Revenue and expenditure detail along with fund operational summaries are provided in this section.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of earmarked revenues or financing activities requiring separate accounting because of legal or regulatory provisions. The City's Special Revenue Funds include Community Development (CDBG), Major & Local Streets, Land Acquisition, Forfeiture, Safety Path, Solid Waste, Special Agency, and Cemetery.

Component Units

Component Units are legally separate entities for which the City is financially accountable. The City's Component Units include the Downtown Development Authority and Local Development Finance Authority.

Capital Project Funds

These funds were created to record and track the capital outlays associated with various transportation infrastructure improvement and repair programs. The funds associated with this category are the Major and Local Road Capital Program Funds.

Budget Stabilization Fund

The Budget Stabilization Fund was created to assist the City in times of instability in the business cycle or when unanticipated events/unexpected emergencies occur which cause a significant downturn in revenues. Funds can be allocated to capital purchases. This fund, for reporting purposes, is combined with the General Fund, but is shown separately for Budget and Accounting purposes.

Retiree Insurance Funds

This fund was established to fund current and future expenditures for the payment of Retiree Health Insurance.

Debt Service Funds

Debt Service Funds are used to account for the annual payment of principal, interest and expenses in connection with certain long-term debt other than enterprise fund bonds payable. The City's current Debt Service for DDA Development Debt.

Special Assessment Fund

The Special Assessment District - Tribute Drain fund was established to account for the payment of annual principal and interest on bonds for the construction and improvement of the tribute drain.

Fiscal Year 2017-2018

Program Strategies: Major Street Fund

FUND SUMMARY:

This fund records the capital outlays associated with various transportation infrastructure improvement and repair programs. It is the goal of these funds to maximize financial allocations by leveraging grants, where available, and through the development of a comprehensive Ten-Year Road Program which will incorporate the Internal Roads and Main Artery Committee recommendations, recommendations of the 2010 Master Road Study, the Oakland County Transportation Improvement Program, and the road maintenance needs as annually determined by the Department of Public Works.

This fund also serves as the repositories for monies received by the City of Wixom from the State of Michigan, and from proceeds realized from the State of Michigan Motor Fuel Tax. These monies are to be used for the maintenance and improvement of our Major Road System. If the funds supplied from the State are only able to cover a portion of the total cost of the street maintenance service provided in the City of Wixom, the balance of funds comes from the City's General Fund or Capital Improvement Projects. Revenue provided to the City from the Motor Fuel Tax proceeds is allocated on the basis of lane mileage for the major and local streets under the jurisdiction of the City of Wixom.

Major Roads are those streets under the jurisdiction of the City which are of the greatest importance and 1) provide extensions to State Trunklines or County Primary Roads; 2) provide an integral network to serve the traffic demands created by industrial, commercial, educational or other traffic generating centers; 3) provide for circulation in and around a central business district; and 4) collect traffic from an area served by a network of local roads. Examples of Major Roads are Beck, Potter, Loon Lake and portions of Maple.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Continued maintenance and improvement of eligible streets within the City according to ACT 51 of Public Acts of 1951, as amended.

BUDGET HIGHLIGHTS:

202-553-974.395 - Construction Expense: Funds the remaining construction cost for the Beck Road rehabilitation project. This project began in FY2016-17 and was recorded in fund 424 (Major Road Capital)

Beginning in FY2016-17, employee wages and fringes were reduced in the DPW department budget and the portion attributed to major road maintenance were allocated to Fund 424 (Major Road Capital). In addition, traffic control supplies, snow removal supplies, a large portion of street sweeping, street lighting related to traffic signals, road maintenance supplies, road markings, street trees maintenance and culvert expenditures were moved to Fund 424. Due to this reallocation, fund 202 was not utilized.

Beginning in FY2017-18, to provide best practice accounting, all activity will now be recorded in fund 202. Please reference fund 424 for the previous year activity.

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan
Major Capital

ACCOUNT CATEGORY & ACCOUNT NAME	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Total
EXPENDITURES											
<u>Design Engineering</u>											
S. Wixom Road - Wetland Mitigation	-	-	-	-	-	-	-	-	-	-	-
Beck Road (south of West Road to Twelve Mile	39,989	-	-	-	-	-	-	-	-	-	39,989
Landrow Extension **	-	-	-	-	-	-	-	-	-	-	-
 <u>Construction</u>											
Beck Road (south of West Road to Twelve Mile	126,402	65,116	-	-	-	-	-	-	-	-	191,518
Landrow Extension **	-	-	-	-	-	-	-	-	-	-	-
 <u>Other</u>											
Contribution to General Fund	-	-	-	-	-	-	-	-	-	-	-
Pavement Management System	5,600	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,600
 Total Expenditures	 171,991	 70,116	 5,000	 5,000	 5,000	 5,000	 5,000	 5,000	 5,000	 5,000	 282,107

CITY OF WIXOM, MICHIGAN

Major Road Capital (Fund 424)

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
424-000-574.030	Federal/State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
424-000-664.020	Interest Income-Road Series	1,535	300	2,361	3,200	-	-	-
424-000-664.022	Interest Income-Road Series II	-	-	-	-	-	-	-
424-000-671.020	Miscellaneous Income	-	-	-	-	-	-	-
424-931-699.001	Contribution - LDFA Capital	-	-	-	-	-	-	-
424-931-699.002	Contribution- Local Road	-	-	-	-	-	-	-
424-931-699.003	Contributions-General Fund	-	-	-	-	-	-	-
424-931-699.012	Contributions-Major Rd Debt	-	-	-	3,575	-	-	-
Total revenues		<u>1,535</u>	<u>300</u>	<u>2,361</u>	<u>6,775</u>	<u>-</u>	<u>-</u>	<u>-</u>
Act 51 related revenue								
424-000-671.060	State Major Road Revenue (Act 51)	-	695,491	287,752	695,491	-	-	-
424-931-699.000	Contribution from Major Rd Fund 202	-	-	-	-	-	-	-
Total Act 51 related revenue		<u>-</u>	<u>695,491</u>	<u>287,752</u>	<u>695,491</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue		<u>1,535</u>	<u>695,791</u>	<u>290,113</u>	<u>702,266</u>	<u>-</u>	<u>-</u>	<u>-</u>
Project expenditures								
424-553-974.400	Beck Road Rehab - Engineering	\$ -	\$ 39,989	\$ 3,549	\$ 39,989	\$ -	\$ -	\$ -
424-553-974.395	Beck Road Rehab - Construction	-	126,402	-	126,402	-	-	-
424-553-974.398	Pavement Management	9,222	5,000	5,594	5,600	-	-	-
424-553-989.392	South Wixom Road - Eng	-	-	-	-	-	-	-
424-553-989.393	South Wixom Rd - Const (Wetland)	-	-	-	-	-	-	-
424-966-999.003	Transfer to Major Road Fund 202	-	-	-	-	593,569	-	-
Total project expenditures		<u>9,222</u>	<u>171,391</u>	<u>9,143</u>	<u>171,991</u>	<u>593,569</u>	<u>-</u>	<u>-</u>
Maintenance expenditures (Act 51)								
424-441-000.012	Administrative Expenditures	-	24,604	35,910	53,865	-	-	-
424-441-801.031	Engineering Services	-	-	-	-	-	-	-
424-441-976.058	Major Road Maint Program	-	-	-	-	-	-	-
424-441-989.050	Major Road Program	-	-	-	-	-	-	-
424-441-705.050	Routine Maintenance Salaries	-	103,960	22,948	31,983	-	-	-
424-441-709.050	Routine Maint Employee Fringe Benefi	-	83,168	18,084	21,133	-	-	-
424-441-940.050	Equipment Rental (Transfer to GF)	-	48,064	29,501	48,064	-	-	-
424-441-976.050	Routine Maintenance - Material	-	66,067	15,343	66,067	-	-	-
424-441-705.070	Traffic Service Salaries	-	2,458	96	264	-	-	-
424-441-709.070	Traffic Employee Fringe Benefits	-	1,966	77	193	-	-	-
424-441-940.070	Equipment Rental (Transfer to GF)	-	1,418	29	1,418	-	-	-
424-441-974.070	Traffic Control Supplies & Lights	-	22,000	8,612	22,000	-	-	-
424-441-705.090	Snow & Ice Removal Salaries	-	34,708	8,990	13,205	-	-	-
424-441-709.090	Snow & Ice Employee Fringe Benefits	-	27,766	7,192	8,745	-	-	-
424-441-940.090	Equipment Rental (Transfer to GF)	-	43,518	24,152	43,518	-	-	-
424-441-963.090	Sand & Salt	-	55,000	14,564	55,000	-	-	-
424-966-999.002	Transfer to Local Road Fund	-	180,793	-	330,036	-	-	-
Total maintenance expenditures (Act 51)		<u>-</u>	<u>695,490</u>	<u>185,499</u>	<u>695,491</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue over (under) expenditures		(7,687)	(171,090)	95,472	(165,216)	(593,569)	-	-
Fund Balance, beginning of the year		766,471	758,785	758,785	758,785	593,569	(0)	(0)
Fund Balance, end of the year		<u>\$ 758,785</u>	<u>\$ 587,695</u>	<u>\$ 854,256</u>	<u>\$ 593,569</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ (0)</u>

CITY OF WIXOM, MICHIGAN

Major Road (Fund 202)

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
202-000-574.030	Federal / State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202-000-664.020	Interest Income	-	-	-	-	1,500	1,500	1,500
202-000-671.020	Miscellaneous Income	-	-	-	-	-	-	-
202-931-699.001	Contribution - General Fund	-	-	-	-	-	-	-
202-931-699.000	Contribution - Major Road Capital	-	-	-	-	593,569	-	-
202-931-699.002	Contribution - Local Road	-	-	-	-	-	-	-
202-931-699.012	Contribution - Major Road Debt	-	-	-	-	-	-	-
Total revenues		-	-	-	-	595,069	1,500	1,500
Act 51 related revenue								
202-000-671.060	State Major Road Revenue	\$ 659,189	\$ -	\$ -	\$ -	\$ 726,860	\$ 765,929	\$ 825,357
Total Act 51 related revenue		659,189	-	-	-	726,860	765,929	825,357
Total Revenue		659,189	-	-	-	1,321,929	767,429	826,857
Project expenditures								
202-553-974.400	Engineering Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202-553-974.395	Construction Expense	-	-	-	-	65,116	-	-
202-553-974.398	Pavement Management	-	-	-	-	5,000	5,000	5,000
Total project expenditures		-	-	-	-	70,116	5,000	5,000
Maintenance expenditures (Act 51)								
202-441-000.012	Administrative Expenditures	\$ 52,603	\$ -	\$ -	\$ -	\$ 55,092	\$ 56,349	\$ 58,959
202-441-801.031	Engineering Services	-	-	-	-	-	-	-
202-441-976.058	Major Road Maint Program	-	-	-	-	-	-	-
202-441-989.050	Major Road Program	-	-	-	-	-	-	-
202-441-705.050	Routine Maintenance Salaries	32,201	-	-	-	34,792	35,543	36,314
202-441-709.050	Employee Fringe Benefits (Maint.)	25,761	-	-	-	23,787	25,819	28,364
202-441-940.050	Equipment Rental (Maint.)	63,561	-	-	-	49,025	50,006	51,006
202-441-976.050	Routine Maintenance - Material	55,083	-	-	-	67,388	68,736	70,111
202-441-705.070	Traffic Service Salaries	202	-	-	-	312	319	327
202-441-709.070	Employee Fringe Benefits (Traffic)	85	-	-	-	217	236	259
202-441-940.070	Equipment Rental (Traffic)	536	-	-	-	1,446	1,475	1,505
202-441-974.070	Traffic Control Supplies & Lights	17,040	-	-	-	22,440	22,889	23,347
202-441-705.090	Snow & Ice Removal Salaries	12,978	-	-	-	14,433	14,771	15,118
202-441-709.090	Employee Fringe Benefits (Snow)	18,150	-	-	-	9,844	10,684	11,738
202-441-940.090	Equipment Rental (Snow)	34,136	-	-	-	44,388	45,276	46,182
202-441-963.090	Sand & Salt	35,505	-	-	-	56,100	57,222	58,366
202-441-976.058	Major Road Maint Program	-	-	-	-	-	-	-
202-441-989.050	Major Road Program Transfer	-	-	-	-	-	-	-
202-966-999.002	Transfer to Local Road Fund	116,200	-	-	-	347,596	97,578	85,070
Total maintenance expenditures (Act 51)		464,041	-	-	-	726,860	486,903	486,666
Total expenditures		464,041	-	-	-	796,976	491,903	491,666
Revenue over (under) expenditures		195,148	-	-	-	524,953	275,526	335,191
Fund Balance, beginning of the year		162,932	358,080	358,080	358,080	358,080	883,033	1,158,559
Fund Balance, end of the year		\$ 358,080	\$ 358,080	\$ 358,080	\$ 358,080	\$ 883,033	\$ 1,158,559	\$ 1,493,750

Fiscal Year 2017-2018

Program Strategies: Local Street Fund

FUND SUMMARY:

This fund records the capital outlays associated with various transportation infrastructure improvement and repair programs. It is the goal of these funds to maximize financial allocations by leveraging grants, where available, and through the development of a comprehensive Ten-Year Road Program which will incorporate the Internal Roads and Main Artery Committee recommendations, recommendations of the Master Road Study, the Oakland County Transportation Improvement Program, and the road maintenance needs as annually determined by the Department of Public Works.

This fund also serves as the repositories for monies received by the City of Wixom from the State of Michigan, and from proceeds realized from the State of Michigan Motor Fuel Tax. These monies are to be used for the maintenance and improvement of our Local Road System. If the funds supplied from the State are only able to cover a portion of the total cost of the street maintenance service provided in the City of Wixom, the balance of funds comes from the City's General Fund or Capital Improvement Projects. Revenue provided to the City from the Motor Fuel Tax proceeds is allocated on the basis of lane mileage for the major and local streets under the jurisdiction of the City of Wixom.

Typically, Local Roads are subdivision streets or those roads of low volume and serving as access roads for homes and business.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Continued maintenance and improvement of eligible streets within the City according to ACT 51 of Public Acts of 1951, as amended.

BUDGET HIGHLIGHTS:

The following is a listing of the projects proposed for funding:

- Complete engineering of the Highgates paving project and begin construction.

Beginning in FY2016-17, employee wages and fringes were reduced in the DPW department budget and the portion attributed to major road maintenance were allocated to Fund 425 (Local Road Capital). In addition, traffic control supplies, snow removal supplies, a large portion of street sweeping, street lighting related to traffic signals, road maintenance supplies, road markings, street trees maintenance and culvert expenditures were moved to Fund 425. Due to this reallocation, fund 203 was not utilized.

Beginning in FY2017-18, to provide best practice accounting, all activity will now be recorded in fund 203. Please reference fund 425 for the previous year activity.

10 Year Capital Improvement Plan

Local Capital

ACCOUNT CATEGORY & ACCOUNT NAME	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Year 11 2026-2027	Total
EXPENDITURES												
Design Engineering												
Charms	16,547											16,547
Highgates	-	125,000										125,000
Wexford Mews PM			10,000									10,000
Concrete Industrial Repairs			50,000									50,000
Maple Run II				50,000								50,000
Millstream					-		100,000					100,000
Cliffs of Loon Lake							50,000					50,000
Courts of Highgate						50,000	-					50,000
Trails of Loon Lake								-	-	130,000		130,000
												-
												-
Construction												
(Including Construction Engineering)												
Charms	142,878											142,878
Highgates (Engineering)		45,000	200,000									245,000
Highgates		200,000	930,000									1,130,000
Wexford Mews (Eng.)				15,000								15,000
Wexford Mews				90,000								90,000
Concrete Industrial Repairs (Eng.)			-	15,000	50,000							65,000
Concrete Industrial Repairs			-	60,000	325,000							385,000
Hidden Creek				70,000								70,000
Maple Run II (Engineering)				15,000	50,000							65,000
Maple Run II				-	60,000	325,000						385,000
Indian Wells and Springs					80,000							80,000
Courts of Highgate (Eng.)						20,000	70,000					90,000
Courts of Highgate						85,000	365,000					450,000
Alpha Tech PM						15,000						15,000
Century Industrial and Oak Creek						20,000						20,000
Palmer and Hopkins (Eng.)							5,000					5,000
Palmer and Hopkins							50,000					50,000
West Maple								50,000				50,000
Cliffs of Loon Lake (Eng.)								85,000				85,000
Cliffs of Loon Lake								450,000				450,000
Millstream (Eng.)								50,000	100,000			150,000
Millstream								500,000	750,000			1,250,000
Beck Rd - Pontiac Tr to W Maple (Eng.)									40,000	150,000		190,000
Beck Road - Pontiac Trail to W Maple									180,000	800,000		980,000
Miscellaneous Repairs												-
												-
												-
Other												
Contribution to General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Pavement Management System	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	55,000
Pavement Preservation	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	550,000
Master Plan	-	-	-	-	-	-	-	-	-	-	-	-
												-
Transfer to General Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	550,000
												-
Total Expenditures	264,425	475,000	1,295,000	420,000	670,000	620,000	745,000	1,240,000	1,305,000	1,055,000	105,000	8,194,425
Fund Balance Beginning	398,247	1,189,892	1,518,038	1,051,988	1,475,050	1,654,379	1,890,020	2,009,217	1,642,057	1,218,625	1,054,008	
Estimated Revenue	810,294	803,146	828,950	843,062	849,329	855,641	864,197	872,839	881,568	890,383	-	8,499,410
Estimated Grants	14,375	-	-	-	-	-	-	-	-	-	-	14,375
Act 51 Revenue Applied	231,401	-	-	-	-	-	-	-	-	-	-	231,401
Estimated Expenditures	(264,425)	(475,000)	(1,295,000)	(420,000)	(670,000)	(620,000)	(745,000)	(1,240,000)	(1,305,000)	(1,055,000)	(105,000)	(8,194,425)
Fund Balance Ending	1,189,892	1,518,038	1,051,988	1,475,050	1,654,379	1,890,020	2,009,217	1,642,057	1,218,625	1,054,008	949,008	-
Act 51 Estimated Contribution	\$ (231,401)	\$ (476,299)	\$ (476,299)	\$ (476,299)	\$ (476,299)	\$ (476,299)	\$ (476,299)	\$ (476,299)	\$ (476,299)	\$ (476,299)	\$ (476,299)	
Fund Balance Without Act 51 Contrib.	\$ 958,491	\$ 1,041,739	\$ 575,689	\$ 998,751	\$ 1,178,080	\$ 1,413,721	\$ 1,532,918	\$ 1,165,758	\$ 742,326	\$ 577,709	\$ 472,709	

CITY OF WIXOM, MICHIGAN

Local Road Capital (Fund 425)
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Other Revenue								
425-000-119.010	Maple North Service Income	\$ 853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
425-000-402.010	Real Property Tax	588,210	605,897	578,140	605,747	-	-	-
425-000-403.010	L DFA Property Tax	-	-	-	-	-	-	-
425-000-410.010	Personal Property Tax	158,145	130,626	121,706	122,871	-	-	-
425-000-420.010	Delinq Real/Pers. Prop	1,893	-	-	-	-	-	-
425-000-421.010	Delinq Int & Pen	1,397	800	47	1,229	-	-	-
425-000-437.010	Industrial Facilities Tax	8,231	8,518	7,081	7,081	-	-	-
425-000-437.012	IFT Job Shortfall Revenue	-	557	1,177	1,177	-	-	-
425-000-502.030	Grants Federal / State	-	14,375	-	14,375	-	-	-
425-000-573.010	Local Community Stabilization	18,817	27,627	67,989	67,989	-	-	-
425-000-664.020	Interest Income	2,241	1,010	2,969	4,200	-	-	-
425-000-671.011	MTT/Bd of Rev Adj	-	-	-	-	-	-	-
425-000-675.000	Contribution - Developer/Other	-	-	-	-	-	-	-
Total other revenue		779,785	789,410	779,109	824,669	-	-	-
Act 51 related revenue								
425-000-671.060	State Local Road Revenue (Act 51)	-	297,657	123,168	297,657	-	-	-
425-931-699.000	Contributions-General Fund	-	4,776	-	-	-	-	-
425-931-699.002	Contribution-Major Road Act 51	-	180,793	-	330,036	-	-	-
425-931-699.012	Contribution-Act 51 Fund 202	-	-	-	-	-	-	-
Total Act 51 related revenue		-	483,226	123,168	627,693	-	-	-
Total Revenue		779,785	1,272,636	902,277	1,452,362	-	-	-
Project expenditures								
425-554-959.390	Local Roads - Design Engineering	\$ 49,756	\$ 50,000	\$ 16,547	\$ 16,547	\$ -	\$ -	\$ -
425-554-959.391	Local Roads - Construction Eng	-	40,000	-	-	-	-	-
425-554-964.000	Local Road Developer Contrib Refunc	15,000	-	-	-	-	-	-
425-554-965.390	Northridge - Engineering	-	-	-	-	-	-	-
425-554-971.399	Local Roads - Construction	1,330,918	180,000	142,878	142,878	-	-	-
425-554-974.395	Pavement Management Systems	11,430	5,000	4,000	5,000	-	-	-
425-554-976.393	Pavement Preservation	50,000	50,000	38,584	50,000	-	-	-
425-554-981.390	Northridge - Construction	-	-	-	-	-	-	-
425-966-999.000	Transfer - General Fund	50,000	50,000	33,333	50,000	-	-	-
425-966-999.002	Transfer - Local Road Fund 203	-	-	-	-	1,189,892	-	-
Total project expenditures		1,507,103	375,000	235,342	264,425	1,189,892	-	-
Maintenance expenditures (Act 51)								
425-441-000.012	Administrative Expenditures	-	53,918	16,560	24,841	-	-	-
425-441-976.058	Safety Bike Path	-	-	-	-	-	-	-
425-441-989.050	Local Road Program	-	-	-	-	-	-	-
425-441-705.050	Routine Maintenance Salaries	-	60,604	39,102	57,411	-	-	-
425-441-709.050	Employee Fringe Benefits	-	48,483	30,947	37,952	-	-	-
425-441-940.050	Equipment Rental (Transfer to GF)	-	47,909	40,386	47,909	-	-	-
425-441-976.050	Routine Maintenance - Material	-	72,733	18,991	72,733	-	-	-
425-441-705.070	Traffic Service Salaries	-	3,021	81	2,216	-	-	-
425-441-709.070	Employee Fringe Benefits	-	2,417	-	1,283	-	-	-
425-441-940.070	Equipment Rental (Transfer to GF)	-	980	42	980	-	-	-
425-441-974.070	Traffic Control Supplies & Lights	-	22,000	8,612	22,000	-	-	-
425-441-705.090	Snow & Ice Removal Salaries	-	33,508	6,669	10,944	-	-	-
425-441-709.090	Employee Fringe Benefits	-	26,806	5,335	7,176	-	-	-
425-441-940.090	Equipment Rental (Transfer to GF)	-	55,847	15,773	55,847	-	-	-
425-441-963.090	Sand & Salt	-	55,000	14,563	55,000	-	-	-
Total maintenance expenditures (Act 51)		-	483,226	197,060	396,292	-	-	-
Revenue over (under) expenditures		(727,318)	414,410	469,875	791,645	(1,189,892)	-	-
Fund Balance, beginning of the year		1,125,565	398,247	398,247	398,247	1,189,892	(0)	(0)
Fund Balance, end of the year		\$ 398,247	\$ 812,657	\$ 868,122	\$ 1,189,892	\$ (0)	\$ (0)	\$ (0)

CITY OF WIXOM, MICHIGAN

Local Road (Fund 203)

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
203-000-402.010	Real Property Tax	\$ -	\$ -	\$ -	\$ -	\$ 631,376	\$ 656,940	\$ 670,943
203-000-410.010	Personal Property Tax	-	-	-	-	132,868	126,728	122,154
203-000-420.010	Delinq. Real/Pers. Prop	-	-	-	-	-	-	-
203-000-421.010	Delinq Int & Pen	-	-	-	-	1,100	1,100	1,100
203-000-437.010	Industrial Facilities Tax	-	-	-	-	6,732	6,934	7,004
203-000-437.012	IFT Job Shortfall Revenue	-	-	-	-	1,177	1,177	1,177
203-000-502.030	Grants Federal / State	-	-	-	-	-	-	-
203-000-573.010	Local Community Stabilization	-	-	-	-	27,393	33,571	38,184
203-000-664.020	Interest Income	-	-	-	-	2,500	2,500	2,500
203-000-675.000	Contribution - Developer/Other	-	-	-	-	-	-	-
203-931-699.004	Contribution - Local Road Capital	-	-	-	-	1,189,892	-	-
Total revenues		-	-	-	-	1,993,038	828,950	843,062
Act 51 related revenue								
203-000-671.060	State Major Road Revenue	\$ 282,120	\$ -	\$ -	\$ -	\$ 311,082	\$ 327,848	\$ 353,285
203-931-699.000	Contribution - General Fund	-	-	-	-	-	-	-
203-931-699.002	Contribution - Major Rd Act 51	116,200	-	-	-	347,596	97,578	85,070
Total Act 51 related revenue		398,320	-	-	-	658,678	425,426	438,355
Total Revenue		398,320	-	-	-	2,651,716	1,254,376	1,281,417
Project expenditures								
203-554-959.390	Design Engineering	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 50,000	\$ 50,000
203-554-959.391	Construction Engineering	-	-	-	-	45,000	215,000	65,000
203-554-964.000	Local Rd Developer Contrib Refunc	-	-	-	-	-	-	-
203-554-971.399	Local Roads - Construction	-	-	-	-	200,000	990,000	385,000
203-554-974.395	Pavement Management	-	-	-	-	5,000	5,000	5,000
203-554-976.393	Pavement Preservation	-	-	-	-	50,000	50,000	50,000
203-966-999.000	Transfer - General Fund	-	-	-	-	50,000	50,000	50,000
Total project expenditures		-	-	-	-	475,000	1,360,000	605,000
Maintenance expenditures (Act 51)								
203-441-000.012	Administrative Expenditures	\$ 24,004	\$ -	\$ -	\$ -	\$ 25,341	\$ 25,855	\$ 26,382
203-441-705.050	Routine Maintenance Salaries	59,663	-	-	-	62,418	63,630	64,872
203-441-709.050	Employee Fringe Benefits (Maint.)	47,730	-	-	-	42,720	46,368	50,939
203-441-940.050	Equipment Rental (Maint.)	74,870	-	-	-	48,867	49,845	50,841
203-441-976.050	Routine Maintenance - Material	65,937	-	-	-	74,188	75,671	77,185
203-441-705.070	Traffic Service Salaries	2,742	-	-	-	2,244	2,248	2,251
203-441-709.070	Employee Fringe Benefits (Traffic)	2,194	-	-	-	1,444	1,567	1,721
203-441-940.070	Equipment Rental (Traffic)	1,944	-	-	-	1,000	1,020	1,040
203-441-974.070	Traffic Control Supplies & Lights	17,040	-	-	-	22,440	22,889	23,347
203-441-705.090	Snow & Ice Removal Salaries	13,472	-	-	-	11,976	12,242	12,514
203-441-709.090	Employee Fringe Benefits (Snow)	8,907	-	-	-	8,078	8,768	9,632
203-441-940.090	Equipment Rental (Snow)	35,165	-	-	-	56,964	58,103	59,265
203-441-963.090	Sand & Salt	44,651	-	-	-	56,100	57,220	58,366
Total maintenance expenditures (Act 51)		398,320	-	-	-	413,780	425,426	438,355
Total expenditures		398,320	-	-	-	888,780	1,785,426	1,043,355
Revenue over (under) expenditures		-	-	-	-	1,762,936	(531,050)	238,062
Fund Balance, beginning of the year		-	-	-	-	-	1,762,936	1,231,886
Fund Balance, end of the year		\$ -	\$ -	\$ -	\$ -	\$ 1,762,936	\$ 1,231,886	\$ 1,469,948

Fiscal Year 2017-2018

Program Strategies: Cemetery Fund

FUND SUMMARY:

The Cemetery Board is responsible for the operations of the Wixom Cemetery. The City Clerk is responsible for record-keeping of all Cemetery records. The Cemetery Board is made up of five members, appointed by the Mayor, with the confirmation of the City Council. Capital projects are supported by funds collected at the time of cemetery lot purchase.

BUDGET HIGHLIGHTS:

209-276-959.716 - Landscape and Maintenance: Expenditures related to landscape and maintenance for the Cemetery will be charged to this account.

CITY OF WIXOM, MICHIGAN

Cemetery (Fund 209)
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
209-000-671.021	Interest Income	\$ 185	\$ 45	\$ 294	\$ 400	\$ 300	\$ 300	\$ 300
209-000-671.030	Sale of Grave Lots	7,400	5,000	6,100	6,100	5,000	5,000	5,000
209-000-674.001	Donations	-	-	-	-	-	-	-
209-000-675.000	Other Contributions	-	-	-	-	-	-	-
209-000-696.020	Insurance Reimb /Cost Reco	-	-	-	-	-	-	-
Total revenues		7,585	5,045	6,394	6,500	5,300	5,300	5,300
Expenditures								
209-276-958.710	Audit	\$ 307	\$ 313	\$ 313	\$ 313	\$ 319	\$ 326	\$ 332
209-276-959.711	Operating Exp.	-	500	-	500	500	500	500
209-276-959.712	Purchase of Grave Sites	(4)	300	1,600	1,600	300	300	300
209-276-959.716	Landscape & Maintenance	10,821	10,000	4,928	10,000	10,000	10,000	10,000
209-966-999.000	Transfer-Capital Imp Fund	-	-	-	-	-	-	-
Total expenditures		11,123	11,113	6,841	12,413	11,119	11,126	11,132
Revenue over (under) expenditures		(3,538)	(6,068)	(447)	(5,913)	(5,819)	(5,826)	(5,832)
Fund Balance, beginning of the year		97,644	94,106	94,106	94,106	88,193	82,374	76,548
Fund Balance, end of the year		<u>\$ 94,106</u>	<u>\$ 88,038</u>	<u>\$ 93,660</u>	<u>\$ 88,193</u>	<u>\$ 82,374</u>	<u>\$ 76,548</u>	<u>\$ 70,716</u>

This page intentionally left blank.

Fiscal Year 2017-2018

Program Strategies: Safety Path Capital Program Fund

FUND SUMMARY:

The Safety Path Capital Program was created to record and track the capital outlays associated with various transportation infrastructure improvement and repair programs. It is the goal of these funds to maximize financial allocations by leveraging grants, where available, and through the development of a comprehensive Ten-Year Safety Path Program. The needs are annually determined by the Department of Public Works.

In 2008, Wixom voters approved three tenths of a mill for the purpose of providing additional revenues for bike path construction including easement acquisition and planning.

BUDGET HIGHLIGHTS:

The following is a listing of projects proposed for funding:

- Beck Road Railroad Crossing
- Wixom Road Railroad Crossing

CITY OF WIXOM, MICHIGAN

Safety Path (Fund 223)

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
223-000-402.010	Real Property Tax	\$ 153,432	\$ 158,060	\$ 150,808	\$ 158,007	\$ 164,707	\$ 171,376	\$ 175,029
223-000-410.010	Personal Property Tax	41,255	34,076	31,748	32,054	34,661	33,060	31,866
223-000-411.010	Delinq Real/Pers. Prop	495	-	-	-	-	-	-
223-000-437.010	Industrial Facilities Tax	2,147	2,222	1,847	1,847	1,756	1,809	1,827
223-000-437.011	Delinq. Pers. Prop.	364	250	12	321	250	250	250
223-000-437.012	IFT Job Shortfall Revenue	-	145	307	307	307	307	307
223-000-573.010	Local Community Stabilization	5,304	7,207	17,736	17,736	7,146	8,758	9,961
223-000-664.020	Interest Income	968	180	1,769	2,500	750	750	750
223-000-671.010	Maple North Service Income	222	-	-	-	-	-	-
223-000-671.011	MTT/Bd of Rev Adj	-	-	-	-	-	-	-
223-000-675.000	Contribution from Developer	-	-	7,600	7,600	-	-	-
	Contribution from General Fund	-	-	-	-	-	-	-
Total revenues		204,188	202,140	211,828	220,371	209,577	216,310	219,990
Expenditures								
223-555-965.390	Safety Path Engineering	\$ -	\$ 60,000	\$ -	\$ -	\$ 70,000	\$ 30,000	\$ 60,000
223-555-971.390	Safety Path Construction	139,947	125,000	-	10,000	125,000	220,000	220,000
223-966-999.000	Contribution to General Fund	-	-	-	-	-	-	-
Total expenditures		139,947	185,000	-	10,000	195,000	250,000	280,000
Revenue over (under) expenditures		64,242	17,140	211,828	210,371	14,577	(33,690)	(60,010)
Fund Balance, beginning of the year		366,792	431,034	431,034	431,034	641,405	655,982	622,292
Fund Balance, end of the year		\$ 431,034	\$ 448,174	\$ 642,862	\$ 641,405	\$ 655,982	\$ 622,292	\$ 562,282

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan
Safety Path

ACCOUNT CATEGORY & ACCOUNT NAME	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Total
EXPENDITURES											
<u>Design Engineering & ROW Acquisition</u>											
Beck Road RR Crossing	-	30,000	-	-	-	-	-	-	-	-	30,000
Wixom Road RR Crossing	-	20,000	-	-	-	-	-	-	-	-	20,000
West Maple Road Safety Path	-	-	-	-	-	-	-	-	-	-	-
Beck Road Gaps	-	-	-	-	-	-	-	-	-	-	-
Pathway Heavy Maintenance	-	15,000	10,000	-	-	-	-	-	-	-	25,000
Bike Path System Inventory/Inspection	-	5,000	-	-	-	-	-	-	-	-	5,000
Connect Path to regional System	-	-	20,000	-	-	-	-	-	-	-	20,000
Charms Road Safety Path	-	-	-	60,000	-	-	-	-	-	-	60,000
<u>Construction</u>											
Beck Road RR Crossing (Construction Eng)	-	10,000	10,000	-	-	-	-	-	-	-	20,000
Beck Road RR Crossing (Construction)	-	20,000	80,000	-	-	-	-	-	-	-	100,000
Wixom Road RR Crossing (Construction Eng)	-	5,000	10,000	-	-	-	-	-	-	-	-
Wixom Road RR Crossing (Construction)	-	20,000	60,000	-	-	-	-	-	-	-	-
West Maple Road Safety Path	-	-	-	-	-	-	-	-	-	-	-
Beck Road Gaps	-	-	-	-	-	-	-	-	-	-	-
Pathway Heavy Maintenance	-	50,000	50,000	-	-	-	-	-	-	-	100,000
Charms Road Safety Path	-	-	-	200,000	-	-	-	-	-	-	200,000
<u>Other</u>											
ADA Safety Path Ramps (City-wide)	-	10,000	-	10,000	-	10,000	-	10,000	-	10,000	50,000
Yearly Maintenance Repairs (City-wide)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000
Total Expenditures	10,000	195,000	250,000	280,000	10,000	20,000	10,000	20,000	10,000	20,000	825,000
Fund Balance Beginning	431,034	641,405	655,982	622,292	562,282	773,907	977,179	1,192,684	1,400,443	1,390,443	
Estimated LDFA	-	-	-	-	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-
Other Income/Donations	-	-	-	-	-	-	-	-	-	-	-
Estimated Grants	-	-	-	-	-	-	-	-	-	-	-
Estimated Other Revenues	220,371	209,577	216,310	219,990	221,625	223,272	225,505	227,760	-	-	1,764,409
Estimated Expenditures	(10,000)	(195,000)	(250,000)	(280,000)	(10,000)	(20,000)	(10,000)	(20,000)	(10,000)	(20,000)	(825,000)
Fund Balance Ending	641,405	655,982	622,292	562,282	773,907	977,179	1,192,684	1,400,443	1,390,443	1,370,443	

Fiscal Year 2017-2018

Program Strategies: Solid Waste

FUND SUMMARY:

This program contains resources to fund refuse collection, recycling and household hazardous waste collection services provided to Wixom residents by contractors retained by the City. A Special Revenue Fund was established to account for this activity.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Continue participation in the Resource Recovery and Recycling Authority of Southwest Oakland County (RRRASOC) organization.
- Continue a public education/awareness campaign about recycling.

BUDGET HIGHLIGHTS:

226-528-671.020 - Solid Waste Collection: This line item represents the solid waste fees collected from residential customers. In FY 2017-2018 fees will be increased from \$162 to \$164.

226-528-963.401 - Solid Waste Authority Fee: Solid Waste Authority Fee for services rendered by Resource Recovery and Recycling Authority of Southwest Oakland County (RRRASOC) organization.

226-966-999.001 - Contribution to General Fund: Solid Waste Fund's contributions for administrative charges related to support provided by the Finance Department and DPW including billings to the users and program administration.

CITY OF WIXOM, MICHIGAN

Solid Waste (Fund 226)

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
226-000-664.020	Interest Income	\$ 821	\$ 260	\$ 1,491	\$ 2,200	\$ 1,500	\$ 1,500	\$ 1,500
226-000-671.010	Delinq Pen & Int	793	300	34	733	400	400	400
226-000-671.020	Solid Waste Collection	494,993	498,002	484,343	505,768	514,376	526,912	544,149
226-000-671.021	Miscellaneous Revenue	1,749	500	15,125	15,125	1,464	1,464	1,464
226-000-671.022	Revenue/Profit Sharing	-	2,600	-	-	-	-	-
Total revenues		<u>498,356</u>	<u>501,662</u>	<u>500,993</u>	<u>523,825</u>	<u>517,740</u>	<u>530,276</u>	<u>547,513</u>
Expenditures								
226-528-963.400	Solid Waste Collection	\$ 464,812	\$ 456,518	\$ 269,090	\$ 462,500	\$ 472,325	\$ 481,772	\$ 496,225
226-528-963.401	Solid Waste Authority Fee	12,148	12,513	12,148	12,149	12,149	12,513	12,889
226-528-963.402	Hazardous Waste Program	13,076	12,500	4,322	13,000	13,650	14,060	14,482
226-528-963.403	City Dumpsters	11,395	10,355	8,233	10,355	10,976	11,196	11,532
226-528-963.404	MRF Program	4,724	4,867	4,724	4,725	4,725	4,867	5,013
226-966-999.001	Contribution - General Fund	8,240	8,240	5,493	8,240	8,240	8,240	8,240
Total expenditures		<u>514,395</u>	<u>504,993</u>	<u>304,010</u>	<u>510,969</u>	<u>522,065</u>	<u>532,648</u>	<u>548,380</u>
Revenue over (under) expenditures		(16,038)	(3,331)	196,983	12,856	(4,325)	(2,372)	(867)
Fund Balance, beginning of the year		90,964	74,925	74,925	74,925	87,782	83,456	81,085
Fund Balance, end of the year		<u>\$ 74,925</u>	<u>\$ 71,594</u>	<u>\$ 271,908</u>	<u>\$ 87,782</u>	<u>\$ 83,456</u>	<u>\$ 81,085</u>	<u>\$ 80,218</u>

Fiscal Year 2017-2018

Program Strategies: Downtown Development Authority

FUND SUMMARY:

The Downtown Development Authority (DDA) is a separate corporate entity created by the City Council under Michigan Public Act 197 of 1975, as amended. In compliance with the Act, the DDA is the managing entity for the development and financing of activities within an established district. These development and financing initiatives are intended to reverse the pattern of deterioration in the downtown area and to plan for and implement certain public improvements that are considered necessary for future economic growth. The City Manager of Wixom serves as the Executive Director of the DDA.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- As funding permits, implementation of the Downtown Development Plan and Tax Increment Finance Plan as was approved by City Council on August 12, 2003 will continue. All future projects have been placed on hold pending improvement in finances.
- Continued transition of the DDA from its customary financial role to one with an increasing involvement with local businesses and VCA related events.

BUDGET HIGHLIGHTS:

248-000-402.011 - Property Taxes DDA: As a result of the residential development in the DDA, captured tax revenue has increased.

248-729-674.020 - Donations: Reflects revenue obtained through donations and sponsorships.

248-729-956.001 - Downtown Development Expense: Funds provide for the replacement of flags within the Downtown, miscellaneous expenses and a contribution to the Wixom Holiday Market event (\$1,000).

248-729-956.002 - Event & Promotion Expense: \$5,000 was previously allocated to Downtown Development Expense and has been moved to this account to provide a detailed accounting of expenses related to events and promotional related items. This line item is directly related and off-set by revenue received through donations.

248-729-956.003 - Marketing & Branding: Funds appropriated to this account will provide for monies to brand, market and promote the DDA district and events.

CITY OF WIXOM, MICHIGAN

DDA (Fund 248)
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
248-000-402.010	Real Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
248-000-402.011	Property Taxes DDA	185,516	254,389	189,159	252,767	358,984	438,893	508,803
248-000-411.010	Delinq Pers/Real Prop	2,247	-	-	-	-	-	-
248-000-445.010	Interest & Penalty - Delq	969	250	2	906	250	250	250
248-000-664.020	Interest Income	95	65	67	110	65	68	70
248-000-671.010	Special Millage	11,127	10,734	12,291	10,691	10,039	10,039	10,039
248-000-671.022	Miscellaneous Income	-	-	-	-	-	-	-
248-000-671.043	State Rev PP Small Tax Los	5,518	6,372	3,678	3,678	4,483	4,483	4,483
248-000-674.020	Donations / Scholarship	1,450	5,000	16,257	18,500	5,000	5,000	5,000
Total revenues		<u>206,922</u>	<u>276,810</u>	<u>221,454</u>	<u>286,652</u>	<u>378,821</u>	<u>458,733</u>	<u>528,645</u>
Expenditures								
248-729-703.000	Wage-Recording Secretary	\$ 1,631	\$ 1,250	\$ 600	\$ 1,250	\$ 1,275	\$ 1,300	\$ 1,325
248-729-956.001	Downtown Development Exp.	1,855	8,000	6,767	15,000	3,000	3,200	3,400
248-729-956.002	Event & Promotion Expense	-	-	-	-	5,000	5,000	5,000
248-729-956.003	Marketing & Branding	-	-	-	-	12,000	12,000	12,000
248-729-958.000	Audit Fee	312	325	325	325	325	332	339
248-966-999.000	Transfer to GenFd (Debt Repayment)	-	-	-	-	-	-	61,567
248-966-999.003	Transfer to DDA Constr Debt	204,215	267,235	195,000	264,577	357,221	436,951	445,014
Total expenditures		<u>208,013</u>	<u>276,810</u>	<u>202,692</u>	<u>281,152</u>	<u>378,821</u>	<u>458,783</u>	<u>528,645</u>
Revenue over (under) expenditures		(1,091)	-	18,762	5,500	(0)	(50)	0
Fund Balance, beginning of the year		12,346	11,255	11,255	11,255	16,755	16,754	16,704
Fund Balance, end of the year		<u>\$ 11,255</u>	<u>\$ 11,255</u>	<u>\$ 30,016</u>	<u>\$ 16,755</u>	<u>\$ 16,754</u>	<u>\$ 16,704</u>	<u>\$ 16,705</u>

This page intentionally left blank.

Fiscal Year 2017-2018

Program Strategies: Local Development Finance Authority

FUND SUMMARY:

The Local Development Finance Authority (LDFA) is used to fund special projects within a defined district, and in accordance with Public Act 281 of 1986, for the purpose of preventing conditions of unemployment and to promote economic growth.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- The LDFA reconvened and amended the LDFA plan to include the addition of some local roads south of Pontiac Trail and the reprioritization of projects within the plan.

BUDGET HIGHLIGHTS:

250-551-971.000 & 974.400 - LDFA Construction and Engineering: Funds allocated for the completion of the following projects:

- Beck Road Rehabilitation - West Road to north LDFA Limits (the portion outside the LDFA limits is funded through the Major Road Fund).
- Anthony Drive Rehabilitation
- Frank Street Rehabilitation
- Wixom Tech and West Tech Drive
- West Road (from Beck Road to east City limit)

The total estimated cost for West Road is \$1,350,206. The LDFA will fund a portion of approximately \$496,062 with the remaining funding provided by a Federal Aid Committee Grant and will be paid directly to the contractor.

CITY OF WIXOM, MICHIGAN

LDFA (Fund 250)
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
250-000-664.020	Interest Income	\$ 21,381	\$ 5,000	\$ 10,672	\$ 14,000	\$ 2,500	\$ -	\$ -
250-000-664.220	Unrealized Investment Gain/Loss	\$ 6,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
250-931-671.000	LDFA - Local Share	-	-	-	-	-	-	-
Total revenues		27,665	5,000	10,672	14,000	2,500	-	-
Expenditures								
250-551-801.000	Consultant and Personnel	\$ 2,752	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
250-551-958.000	Audit Fee	727	742	742	742	757	772	787
250-551-971.000	LDFA Construction Expenditure	-	1,395,151	-	1,395,151	1,118,714	-	-
250-551-974.400	Project Engineering	-	383,011	33,989	383,011	96,062	-	-
250-966-999.003	Transfer to Major Roads	-	-	-	-	-	-	-
		3,479	1,778,904	34,731	1,778,904	1,215,533	772	787
Revenue over (under) expenditures		24,186	(1,773,904)	(24,060)	(1,764,904)	(1,213,033)	(772)	(787)
Fund Balance, beginning of the year		3,057,274	3,081,459	3,081,459	3,081,459	1,316,555	103,523	102,751
Fund Balance, end of the year		<u>\$ 3,081,459</u>	<u>\$ 1,307,555</u>	<u>\$ 3,057,400</u>	<u>\$ 1,316,555</u>	<u>\$ 103,523</u>	<u>\$ 102,751</u>	<u>\$ 101,963</u>

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

L DFA

ACCOUNT CATEGORY & ACCOUNT NAME	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Total
EXPENDITURES											
<u>Design Engineering</u>											
Paving Projects (Beck/Anthony/Frank)	-	-	-	-	-	-	-	-	-	-	-
Wixom Rd./I-96 Enhancements	-	-	-	-	-	-	-	-	-	-	-
Beck/Anthony/Frank/Wixom Tech/West Tech I	383,011	-	-	-	-	-	-	-	-	-	-
West Rd Engineering	-	96,062	-	-	-	-	-	-	-	-	-
<u>Construction</u>											
Beck/Anthony/Frank/Wixom Tech/West Tech I	1,395,151	718,714	-	-	-	-	-	-	-	-	2,113,865
Wixom Rd./I-96 Enhancements	-	-	-	-	-	-	-	-	-	-	-
West Rd Construction	-	400,000	-	-	-	-	-	-	-	-	-
Total Expenditures	1,778,162	1,214,776	-	-	-	-	-	-	-	-	2,992,938
Fund Balance Beginning	3,081,459	1,316,555	103,522	102,750	101,963	101,160	101,160	101,160	101,160	101,160	
Estimated LDFA	-	-	-	-	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-
Other Income/Donations	-	-	-	-	-	-	-	-	-	-	-
Estimated Grants	-	-	-	-	-	-	-	-	-	-	-
Estimated Other Revenues	14,000	2,500	-	-	-	-	-	-	-	-	16,500
Estimated Expenditures	(1,778,904)	(1,215,533)	(772)	(787)	(803)	-	-	-	-	-	(2,996,799)
Fund Balance Ending	1,316,555	103,522	102,750	101,963	101,160	101,160	101,160	101,160	101,160	101,160	

Fiscal Year 2017-2018

Program Strategies: Land Acquisition

FUND SUMMARY:

The Land Acquisition Fund contains the proceeds of the millage levied for the purpose of acquiring land. The land acquisition activities are designed to preserve the natural resources of the City of Wixom and to facilitate controlled growth and quality economic development. The program was funded through property taxes over a 10-year period ending FY 1998-1999.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Pursue land acquisitions in accordance with the mission of this fund. Should a fund balance remain in the Acquisition account, then these funds will be rolled over to subsequent fiscal years.

CITY OF WIXOM, MICHIGAN

Land Acquisition (Fund 253)

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
253-000-539.030	State & Federal Grants	\$ -	\$ -	\$ -	\$ 694,274	\$ -	\$ -	\$ -
253-000-664.020	Interest Income	2,375	400	4,139	6,200	4,500	4,500	4,500
253-000-671.013	Miscellaneous Income	-	-	-	-	-	-	-
253-000-673.020	Sale of Land	248,758	-	3,445	37,445	-	-	-
253-000-674.000	Trailway Pass Through Revenue	-	-	469,125	469,125	-	-	-
Total revenues		251,133	400	476,709	1,207,044	4,500	4,500	4,500
Expenditures								
253-730-958.000	Audit Fee	\$ 745	\$ 760	\$ 760	\$ 760	\$ 775	\$ 791	\$ 807
253-730-956.247	Trailway Pass Through Expense	-	-	469,125	938,250	-	-	-
253-730-972.120	Land Purchase - Trailway	-	-	225,149	225,149	-	-	-
253-730-972.000	Land Acquisition	18,686	1,400,000	3,015	3,015	1,442,000	-	-
Total expenditures		19,431	1,400,760	698,049	1,167,174	1,442,775	791	807
Revenue over (under) expenditures		231,702	(1,400,360)	(221,340)	39,870	(1,438,275)	3,709	3,693
Fund Balance, beginning of the year		1,196,021	1,427,724	1,427,724	1,427,724	1,467,593	29,318	33,028
Fund Balance, end of the year		<u>\$ 1,427,724</u>	<u>\$ 27,364</u>	<u>\$ 1,206,384</u>	<u>\$ 1,467,593</u>	<u>\$ 29,318</u>	<u>\$ 33,028</u>	<u>\$ 36,721</u>

Fiscal Year 2017-2018

Program Strategies: Budget Stabilization Fund

FUND SUMMARY:

The Budget Stabilization Fund was created to assist the City in times of instability in the business cycle or when unanticipated events/unexpected emergencies occur which cause a significant downturn in revenues.

Funds within Budget Stabilization can be utilized for one time capital expenditures with the approval of City Council.

GASB Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions (Issued 03/09)

GASB 54 has clarified the definitions of the general fund, special revenue fund type, capital projects fund type, debt service fund type, and permanent fund type. Due to these interpretations the Budget Stabilization Fund will show as merged with the General Fund for reporting purposes. The City auditors recommended the change to comply with GASB 54.

The requirements of this Statement were effective for financial statements for periods beginning after June 15, 2010. Accordingly the Budget Stabilization Fund is merged for reporting purposes only. The Budget Stabilization Fund will be shown separately for Budget and Accounting purposes.

CITY OF WIXOM, MICHIGAN

Budget Stabilization (Fund 257)

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
257-000-664.020	Interest Income	\$ 10,780	\$ 6,000	\$ 7,183	\$ 9,500	\$ 6,000	\$ 6,000	\$ 6,000
257-931-699.001	Transfer from General Fund	1,052,644	1,100,000	733,336	1,100,000	-	-	-
		<u>1,063,424</u>	<u>1,106,000</u>	<u>740,519</u>	<u>1,109,500</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
Expenditures								
257-966-999.000	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenue over (under) expenditures	1,063,424	1,106,000	740,519	1,109,500	6,000	6,000	6,000
	Fund Balance, beginning of the year	2,646,352	3,709,776	3,709,776	3,709,776	4,819,276	4,825,276	4,831,276
	Fund Balance, end of the year	<u>\$ 3,709,776</u>	<u>\$ 4,815,776</u>	<u>\$ 4,450,295</u>	<u>\$ 4,819,276</u>	<u>\$ 4,825,276</u>	<u>\$ 4,831,276</u>	<u>\$ 4,837,276</u>

Fiscal Year 2017-2018

Program Strategies: Forfeiture Funds

FUND SUMMARY:

The Police Forfeiture Funds contains monies from the forfeiture of illegal drugs and/or equipment used in the manufacture, sale, or use of illegal drugs. The fund balance will be utilized to purchase equipment required for an officer's federal task force assignment or equipment for premises security including building access security cards or security cameras and recording devices. The estimated expenditures for the FY 2017-2018 are for the purpose listed below:

- Acquisition of illegal drugs by undercover officers for the purpose of performing criminal investigations.
- Purchase of items as authorized by state and federal laws and undetermined at this time.

CITY OF WIXOM, MICHIGAN

Forfeiture Trust (Fund 265)

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
265-000-655.020	Forfeiture Miscellaneous Income	\$ 4,607	\$ 15,000	\$ -	\$ 1,450	\$ 1,500	\$ 1,500	\$ 1,500
265-000-664.020	Interest Income	23	20	22	33	20	20	20
Total revenues		<u>4,629</u>	<u>15,020</u>	<u>22</u>	<u>1,483</u>	<u>1,520</u>	<u>1,520</u>	<u>1,520</u>
Expenditures								
265-301-956.022	Miscellaneous Operating Expense	\$ 5,963	\$ 5,200	\$ -	-	\$ 5,000	\$ 1,500	\$ 1,500
265-966-999.001	Transfer Out - General Fund	7,000	-	-	-	-	-	-
Total expenditures		<u>12,963</u>	<u>5,200</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>1,500</u>	<u>1,500</u>
Revenue over (under) expenditures		(8,334)	9,820	22	1,483	(3,480)	20	20
Fund Balance, beginning of the year		15,557	7,223	7,223	7,223	8,706	5,226	5,246
Fund Balance, end of the year		<u>\$ 7,223</u>	<u>\$ 17,043</u>	<u>\$ 7,246</u>	<u>\$ 8,706</u>	<u>\$ 5,226</u>	<u>\$ 5,246</u>	<u>\$ 5,266</u>

CITY OF WIXOM, MICHIGAN

Federal Police Forfeiture Task Force (Fund 266)

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
266-000-655.025	Forfeiture-Federal Inc TF	\$ -	\$ 50,000	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -
Total revenues		<u>-</u>	<u>50,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures								
266-301-655.963	Federal Forfeiture TF Team	\$ 3,574	\$ 50,000	\$ 9,550	\$ 20,252	\$ -	\$ -	\$ -
Total expenditures		<u>3,574</u>	<u>50,000</u>	<u>9,550</u>	<u>20,252</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue over (under) expenditures		(3,574)	-	(5,550)	(16,252)	-	-	-
Fund Balance, beginning of the year		19,826	16,252	16,252	16,252	0	0	0
Fund Balance, end of the year		<u>\$ 16,252</u>	<u>\$ 16,252</u>	<u>\$ 10,703</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CITY OF WIXOM, MICHIGAN

Federal Police Forfeiture (Fund 267)
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
267-000-655.025	Forfeiture -Federal Income	\$ 10,176	\$ 50,000	\$ 45,869	\$ 50,869	\$ 50,000	\$ 50,000	\$ 50,000
Total revenues		<u>10,176</u>	<u>50,000</u>	<u>45,869</u>	<u>50,869</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Expenditures								
267-301-655.963	Federal Forfeiture Expense	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Total expenditures		<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Revenue over (under) expenditures		10,176	-	45,869	50,869	-	-	-
Fund Balance, beginning of the year		7,593	17,768	17,768	17,768	68,637	68,637	68,637
Fund Balance, end of the year		<u>\$ 17,768</u>	<u>\$ 17,768</u>	<u>\$ 63,637</u>	<u>\$ 68,637</u>	<u>\$ 68,637</u>	<u>\$ 68,637</u>	<u>\$ 68,637</u>

Fiscal Year 2017-2018

Program Strategies: CDBG

FUND SUMMARY:

The Community Development Block Grant (CDBG) Fund contains monies allocated annually to the City of Wixom for the reimbursement from the Federal Community Block Grant program, which is administered by Oakland County. These funds are utilized for the development and completion of projects that serve the needs of persons of low to moderate income within the City of Wixom.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Continue implementation of contributions to public services agencies as specified by City Council.
- Continue implementation of Gibson House Improvements to meet ADA compliance guidelines and State Historic and Preservation Office (SHIPO) requirements and work cooperative with the Wixom Historical Society.
- Continue to work cooperatively with the Wixom Historical Society to eventually operate a museum at the Gibson House.

BUDGET HIGHLIGHTS:

- 280-803-959-636 - Gibson Park: This line item reflects ADA Improvements for the Gibson Parking lot areas for the Wixom Community Museum.
- 280-691-963.690 - Public Service Organizations: This line item reflects contributions to public services organizations for battered and abused: HAVEN.
- 280-691-963.693 - Other Service: This line item reflects contributions to Public Services agencies for emergency services such as St. Vincent De Paul and Meals on Wheels public service for seniors.

CITY OF WIXOM, MICHIGAN

Community Development (Fund 280)

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
280-931-699.001	Transfer In - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280-691-671.660	CDBG - Spec Proj	-	-	-	-	-	-	-
280-691-671.670	CDBG Administrative	-	-	-	-	-	-	-
280-691-671.690	CDBG - Public Services	18,863	118,768	5,000	118,768	40,393	40,393	40,393
Total revenues		18,863	118,768	5,000	118,768	40,393	40,393	40,393
Expenditures								
280-691-956.696	Minor Home Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280-691-959.696	Public Service-Library	-	-	-	-	-	-	-
280-691-963.690	Public Service Organizations	5,000	5,000	5,000	5,000	4,000	4,000	4,000
280-691-963.691	LAYA	-	-	-	-	-	-	-
280-691-963.693	Other Service	7,292	7,292	3,361	7,292	8,118	8,118	8,118
280-691-985.693	Recreational Development	-	-	-	-	-	-	-
280-691-989.666	Safety Path-Constr	-	-	-	-	-	-	-
280-691-989.667	CC Renovation	-	-	-	-	-	-	-
280-691-989.668	Code Enforcement	-	-	-	-	-	-	-
280-803-959.636	Gibson Park	6,571	106,476	100,884	106,476	28,275	28,275	28,275
280-803-959.637	Wire House Foundation	-	-	-	-	-	-	-
280-803-959.638	02-3384 Public Service	-	-	-	-	-	-	-
280-966-999.001	Transfer to General Fund	-	-	-	-	-	-	-
Total expenditures		18,863	118,768	109,245	118,768	40,393	40,393	40,393
Revenue over (under) expenditures		-	-	(104,245)	-	-	-	-
Fund Balance, beginning of the year		12,092	12,092	12,092	12,092	12,092	12,092	12,092
Fund Balance, end of the year		<u>\$ 12,092</u>	<u>\$ 12,092</u>	<u>\$ (92,152)</u>	<u>\$ 12,092</u>	<u>\$ 12,092</u>	<u>\$ 12,092</u>	<u>\$ 12,092</u>

This page intentionally left blank.

Fiscal Year 2017-2018

Program Strategies: Major Road and Fire & DPW Bond Debt Service Funds

FUND SUMMARY:

The City issues bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. Revenue bonds involve a pledge of specific income derived from the acquired or constructed assets to pay debt service.

Wixom has held steady with an Aa2 bond rating for general obligation unlimited and limited tax bonds from Moody's. State statute limits the amount of the general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. As of July 2016, the debt limitation for the City was \$76,724,114. In relation, the City had \$8,376,000 of direct debt outstanding, which is significantly less than the statutory limit.

MAJOR ROAD DEBT - (DEBT SERVICE FUND 305) - Expired June 30, 2014

- Related Project: Repairs to the City of Wixom's Major Road System.

This fund remained open to reflect any past year's tax tribunal adjustments and/or personal property write offs that could affect the fund balance. At the close of Fiscal Year 2016/17, the remaining balance in this fund will be transferred to Major Road Fund.

DPW & FIRE CONSTRUCTION DEBT - (DEBT SERVICE FUND 307) - Expired June 30, 2015

- Related Project: Construction of the DPW & Fire Buildings.

This fund remained open to reflect any past year's tax tribunal adjustments and/or personal property write offs that could affect the fund balance. At the close of Fiscal Year 2016/17, the remaining balance in this fund will be transferred to Water Enterprise Fund to off-set future millage collected for the repayment of the Water Construction bond.

CITY OF WIXOM, MICHIGAN

Major Road Bond (Fund 305)
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
305-000-402.010	Real Property Tax	\$ (3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305-000-410.010	Personal Property Tax	403	-	-	-	-	-	-
305-000-420.010	Delinq. Per. Prop.	(46)	-	-	-	-	-	-
305-000-437.010	Industrial Facilities Tax	-	-	-	-	-	-	-
305-000-437.012	IFT Job Shortfall Revenue	-	-	-	-	-	-	-
305-000-664.020	Interest Income	7	-	12	12	-	-	-
305-000-671.010	Maple North Income	-	-	-	-	-	-	-
305-000-671.011	MTT/Bd of Rev Adj	-	-	-	-	-	-	-
305-000-671.013	Delinq Int & Pen	-	-	-	-	-	-	-
305-000-671.020	Miscellaneous Income	-	-	-	-	-	-	-
Total revenues		<u>360</u>	<u>-</u>	<u>12</u>	<u>12</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures								
305-912-958.000	Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305-907-995.000	Interest Expense	-	-	-	-	-	-	-
305-908-994.001	Bond Payment	-	-	-	-	-	-	-
305-910-959.003	Miscellaneous Expense	-	-	-	-	-	-	-
305-966-999.002	Transfer Out - Major Rd Capital	-	-	-	3,575	-	-	-
Total expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>3,575</u>	<u>-</u>	<u>-</u>	<u>-</u>
						Fund Closed to Major Road Capital		
Revenue over (under) expenditures		360	-	12	(3,563)	-	-	-
Fund Balance, beginning of the year		3,203	3,563	3,563	3,563	0	-	-
Fund Balance, end of the year		<u>\$ 3,563</u>	<u>\$ 3,563</u>	<u>\$ 279</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF WIXOM, MICHIGAN

Fire & DPW Bond (Fund 307)
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
307-000-402.010	Real Property Tax	\$ (478)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307-000-410.010	Personal Property Tax	563	-	-	-	-	-	-
307-000-420.010	Delinq - Personal/Real Property	854	-	-	-	-	-	-
307-000-437.010	Industrial Facilities Tax	-	-	-	-	-	-	-
307-000-437.011	IFT Job Shortfall Revenue	-	-	-	-	-	-	-
307-000-671.010	Maple North Income	-	-	-	-	-	-	-
307-000-671.011	MTT/Bd of Rev Adj	-	-	-	-	-	-	-
307-000-671.012	Delinq - Int & Pen	-	-	-	-	-	-	-
307-000-671.020	Interest Income	93	-	81	81	-	-	-
Total revenues		<u>1,032</u>	<u>-</u>	<u>81</u>	<u>81</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures								
307-912-958.000	Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307-907-995.000	Interest Expense	-	-	-	-	-	-	-
307-908-994.001	Bond Payment	-	-	-	-	-	-	-
307-910-959.000	Miscellaneous Expense	350	-	200	200	-	-	-
307-966-999.002	Transfer Out - Water Fund	-	-	-	48,223	-	-	-
Total expenditures		<u>350</u>	<u>-</u>	<u>200</u>	<u>48,423</u>	<u>-</u>	<u>-</u>	<u>-</u>
						Fund Closed to Water Fund		
Revenue over (under) expenditures		682	-	(119)	(48,342)	-	-	-
Fund Balance, beginning of the year		47,660	48,343	48,343	48,343	0	-	-
Fund Balance, end of the year		<u>\$ 48,343</u>	<u>\$ 48,343</u>	<u>\$ 48,223</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>

Fiscal Year 2017-2018

Program Strategies: Special Holding Agency Fund

FUND SUMMARY:

With the implementation of Governmental Accounting Standards Board model Statement 34 (GASB 34) all Expendable and Nonexpendable Trust Funds have been eliminated. Any such funds used in the past needed to be reclassified to fit within the structure of GASB 34. The City had used a Trust and Agency Fund in the past which is now classified as simply a Fiduciary Fund. This Fiduciary Fund is used to account for and record tax collection activities and any special trust activities. Other activities previously recorded in this fund which are not held in trust were moved to Fund 701 - Special Holding Agency Fund.

Most of the accounts presented are funds held for developers which are utilized for payment to engineers and planners in the building process. Each deposit account has different legal requirements and is accounted for separately.

CITY OF WIXOM, MICHIGAN

Special Holding Agency (Fund 701)

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
701-000-609.030	Engineering Review Fees	\$ 396,643	\$ 93,100	\$ 293,797	\$ 380,000	\$ 300,000	\$ 250,000	\$ 200,000
701-000-664.020	Interest Income	118	-	3,716	4,300	2,000	2,000	1,500
701-000-664.021	Endowment Interest	-	-	-	-	-	-	-
701-000-671.020	Miscellaneous Income	-	-	-	-	-	-	-
701-000-671.021	Police Act 302 Monies	3,562	2,800	1,841	2,800	2,800	2,800	2,800
701-000-671.022	DARE Community Prog	-	-	-	-	-	-	-
701-000-671.023	Community Foundation Reimb	48	-	48	48	-	-	-
701-000-671.024	Fire Station Rent Security	-	-	-	-	-	-	-
701-000-671.025	Senior Activity Fund Revenue	270	-	296	600	600	600	600
701-000-671.026	Soccer Revenue	-	-	-	-	-	-	-
701-000-671.027	Employee Recognition Brick	71	-	-	-	-	-	-
701-000-671.030	Site Plan Review	-	-	-	-	-	-	-
701-000-671.031	General Right-Of-Way	-	-	-	-	-	-	-
701-000-671.033	Site Plan Inspection	-	-	875	875	-	-	-
701-000-671.034	Tree Replacement	3,375	2,500	-	2,500	2,500	2,500	2,500
701-000-671.035	Drainage & Approach Plan	-	-	-	-	-	-	-
701-000-671.036	Final Plat Approval-Construction	-	-	-	-	-	-	-
701-000-671.037	Temp C of O	-	800	-	3,000	3,000	3,000	3,000
701-000-671.040	Subdivision Rev	-	-	-	-	-	-	-
701-000-671.041	Tree Escr - Replac	-	-	-	-	-	-	-
701-000-674.000	Donations - Private	-	-	-	-	-	-	-
701-000-674.025	Donation Fireworks	150	-	-	-	-	-	-
701-000-696.030	Performance Bonds	-	-	-	-	-	-	-
701-000-696.031	Engineering Bonds	-	-	-	-	-	-	-
Total revenues		404,237	99,200	300,572	394,123	310,900	260,900	210,400
Expenditures								
701-101-959.120	Community Foundation Exp	\$ 48	\$ -	\$ 48	\$ 48	\$ -	\$ -	\$ -
701-101-959.121	Escrow Townsend Venture Ex	-	-	-	-	-	-	-
701-215-956.242	Deposit Dog Licenses	-	-	-	-	-	-	-
701-301-954.249	Rental Security Dep Refund	-	-	-	-	-	-	-
701-301-956.243	Police Act 302 Monies	2,540	2,800	2,190	2,800	2,800	2,800	2,800
701-301-956.244	Police AED Fund	-	-	-	-	-	-	-
701-371-956.240	Temp C of O (Comm/Indust)	24	3,000	-	3,000	3,000	3,000	3,000
701-371-963.240	Site Plan Inspection	5,325	-	-	23,740	-	-	-
701-371-963.241	Engineering Review Fees	404,923	90,000	232,548	300,000	300,000	250,000	200,000
701-371-963.242	Engineering Bond	-	-	-	-	-	-	-
701-371-963.243	Performance Bonds	-	-	-	-	-	-	-
701-371-963.244	Tree Replacement-Ord 1712	-	-	-	-	-	-	-
701-371-963.245	DPS Soil Erosion/Performance Ac	-	-	-	-	-	-	-
701-371-963.246	Site Plan Review	-	-	-	28,000	-	-	-
701-371-963.247	Drainage & Approach Plan	-	-	-	-	-	-	-
701-371-963.248	Final Plat Approval-Constructi	-	-	-	-	-	-	-
701-371-963.249	Subdivision Inspection	-	-	-	-	-	-	-
701-441-956.248	Senior Activity Fund Exp	76	-	114	600	600	600	600
701-441-956.249	Employee Recognition Brick	285	250	37	37	-	-	-
701-441-956.250	Soccer Expense	-	-	-	-	-	-	-
701-966-999.000	Transfer to General Fund	-	-	-	-	-	-	-
Total expenditures		413,221	96,050	234,937	358,225	306,400	256,400	206,400
Revenue over (under) expenditures		(8,983)	3,150	65,635	35,898	4,500	4,500	4,000
Fund Balance, beginning of the year		1,156,941	1,147,958	1,147,958	1,147,958	1,183,855	1,188,355	1,192,855
Fund Balance, end of the year		\$ 1,147,958	\$ 1,151,108	\$ 1,213,593	\$ 1,183,855	\$ 1,188,355	\$ 1,192,855	\$ 1,196,855

Fiscal Year 2017-2018

Program Strategies: Retiree Insurance Fund-MERS

FUND SUMMARY:

The Insurance for Retiree Benefits was established to fund current and future expenditures for the payment of Retiree Health Insurance as stipulated in the City's Union contracts and Administrative Directives.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Determine the feasibility of consolidating the Retiree Health Insurance Fund with the General Fund as suggested by the City Auditors.
- Determine the feasibility of issuing bonds to fund the Unfunded Actuarial Accrued Liability.

CITY OF WIXOM, MICHIGAN

Retiree Insurance (Fund 736)

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
736-000-664.021	Interest Income	\$ 40,347	\$ 250,000	\$ 425,854	\$ 660,000	\$ 300,000	\$ 250,000	\$ 250,000
736-000-671.021	Retiree Insurance Contribution Re	53,400	55,523	29,608	47,816	55,523	59,410	63,568
736-000-671.022	Retiree Insurance Contribution Act	23,227	23,350	14,852	22,500	23,300	23,300	23,300
736-931-699.002	Contribution - General Fund	625,000	625,000	416,667	625,000	625,000	625,000	625,000
736-931-699.003	Contribution - Library	10,646	10,161	6,774	10,161	10,161	10,161	10,161
Total revenues		752,620	964,034	893,754	1,365,477	1,013,984	967,871	972,029
Expenditures								
736-864-718.351	Insurance Premium	\$ 394,739	\$ 441,597	\$ 370,793	\$ 588,210	\$ 651,333	\$ 696,926	\$ 745,711
736-864-801.351	Consultants & Personnel	-	1,400	-	-	1,400	1,400	1,400
736-864-958.352	Audit	918	868	868	868	885	843	903
Total expenditures		395,658	443,865	371,661	589,078	653,618	699,169	748,014
Revenue over (under) expenditures		356,963	520,169	522,094	776,399	360,366	268,702	224,015
Fund Balance, beginning of the year		6,227,366	6,584,328	6,584,328	6,584,328	7,360,727	7,721,093	7,989,795
Fund Balance, end of the year		<u>\$ 6,584,328</u>	<u>\$ 7,104,497</u>	<u>\$ 7,106,422</u>	<u>\$ 7,360,727</u>	<u>\$ 7,721,093</u>	<u>\$ 7,989,795</u>	<u>\$ 8,213,810</u>

Fiscal Year 2017-2018

Program Strategies: Special Assessment (Tribute) & DDA Development Bond Funds

FUND SUMMARY:

The City issues bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. Revenue bonds involve a pledge of specific income derived from the acquired or constructed assets to pay debt service.

Wixom has held steady with an Aa2 bond rating for general obligation unlimited and limited tax bonds from Moody's. State statute limits the amount of the general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. As of July 2016, the debt limitation for the City was \$76,724,114. In relation, the City had \$8,376,000 of direct debt outstanding, which is significantly less than the statutory limit.

Principal and interest payments due for the current future years can be viewed under the Schedule of Indebtedness section of this budget. The funds provide for interest and principal payments incurred from various projects.

SPECIAL ASSESSMENT DEBT / TRIBUTE DRAIN BOND FUND (DEBT SERVICE FUND 852) - Expires June 30, 2025

- Related Project: Construction and improvements to the Tribute Drain in the Village Center Area.

DDA/VCA DEVELOPMENT DEBT - (DEBT SERVICE FUND 856) - Expires June 30, 2027

- Related Project: DDA/VCA Construction.
- These bonds were refunded in December 2014.

CITY OF WIXOM, MICHIGAN

Tribute Drain Bond (Fund 852)

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
852-000-671.010	Special Assessment Revenue	\$ 232,141	\$ 223,353	\$ 170,101	\$ 223,353	\$ 217,353	\$ 221,353	\$ 230,353
852-000-671.011	Delinq Int & Pen	271	100	3	1,188	100	100	100
852-000-664.020	Interest Income	125	78	246	7,369	300	300	300
Total revenues		<u>232,537</u>	<u>223,531</u>	<u>170,351</u>	<u>231,910</u>	<u>217,753</u>	<u>221,753</u>	<u>230,753</u>
Expenditures								
852-912-958.001	Audit	\$ 613	\$ 625	\$ 625	\$ 625	\$ 638	\$ 650	\$ 663
852-907-995.000	Interest Expense	70,478	64,853	57,853	64,853	58,853	52,853	46,853
852-908-994.001	Bond Payment	150,000	150,000	150,000	150,000	150,000	150,000	175,000
852-910-959.002	Miscellaneous Expense	375	275	325	440	440	440	440
852-966-999.001	Transfer to Trust & Agency	8,500	8,500	-	8,500	8,500	18,500	8,500
Total expenditures		<u>229,965</u>	<u>224,253</u>	<u>208,803</u>	<u>224,418</u>	<u>218,430</u>	<u>222,443</u>	<u>231,456</u>
Revenue over (under) expenditures		2,572	(722)	(38,452)	7,492	(678)	(690)	(703)
Fund Balance, beginning of the year		7,954	10,526	10,526	10,526	18,018	17,340	16,650
Fund Balance, end of the year		<u>\$ 10,526</u>	<u>\$ 9,804</u>	<u>\$ (27,926)</u>	<u>\$ 18,018</u>	<u>\$ 17,340</u>	<u>\$ 16,650</u>	<u>\$ 15,947</u>

CITY OF WIXOM, MICHIGAN

Development Bond (Fund 856)

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
856-000-664.020	Interest Income	\$ 68	\$ 25	\$ 142	\$ 195	\$ 200	\$ 200	\$ 200
856-931-699.001	Contribution - General Fund	214,617	156,600	104,400	159,088	70,867	-	-
856-931-699.000	Contribution from DDA	204,215	267,235	195,000	264,577	357,221	436,951	445,014
Total revenues		<u>418,900</u>	<u>423,860</u>	<u>299,542</u>	<u>423,860</u>	<u>428,288</u>	<u>437,151</u>	<u>445,214</u>
Expenditures								
856-928-989.000	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
856-928-958.003	Audit	613	626	626	626	638	651	664
856-907-995.000	Interest Expense	167,400	157,400	78,700	157,400	146,800	135,600	123,600
856-908-994.001	Bond Payment	250,000	265,000	-	265,000	280,000	300,000	320,000
856-910-959.002	Miscellaneous Expense	884	834	659	834	850	900	950
Total expenditures		<u>418,896</u>	<u>423,860</u>	<u>79,985</u>	<u>423,860</u>	<u>428,288</u>	<u>437,151</u>	<u>445,214</u>
Revenue over (under) expenditures		4	-	219,557	-	-	-	-
Fund Balance, beginning of the year		22,045	22,048	22,048	22,048	22,048	22,048	22,048
Fund Balance, end of the year		<u>\$ 22,048</u>	<u>\$ 22,048</u>	<u>\$ 241,605</u>	<u>\$ 22,048</u>	<u>\$ 22,048</u>	<u>\$ 22,048</u>	<u>\$ 22,048</u>

Fiscal Year 2017-2018

Capital Improvement Program

Provided in this section is detailed departmental capital expenditures and funding sources of the Capital Improvement Program. Capital expenditures include expenditures for building, major equipment, and other commodities which are of significant value and have a useful life of several years.

The Capital Improvement Programming and budgeting involves the development of a long-term plan for capital expenditures of the City. However, starting approximately six years ago the long-term plan was changed to a pay-as-you-go plan. Beginning in Fiscal Year 2015-2016, the City began a long-term 10 year plan with the goal of leveling the contributions required from the General Fund.

The capital improvement program lists each proposed capital item to be undertaken, the year in which it will be started, the amount expected to be expended in each year and the proposed method of financing these expenditures. Based on these details, summaries of capital activity in each year can be prepared as well as summaries of financial requirements, such as amounts of general obligation bonds to be issued, amounts from general operating funds required, etc.

The actual capital budget enacted may vary from the amount programmed. Financial constraints may make it impossible to budget for the entire amount programmed. Conversely, unexpected financial availability may make it possible to begin projects which were scheduled for future years. Whatever the case, the capital program must be updated after the enactment of the capital budget to make any adjustment in future program years arising from change in the current amount funded and add a year of programming to replace the year funded.

CITY OF WIXOM, MICHIGAN

Capital Improvement (Fund 411)

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
411-000-501.120	Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
411-000-664.020	Interest Income	6,914	-	4,198	6,100	6,100	6,100	6,100
411-000-674.000	Other Contributions	-	-	-	-	-	-	-
411-000-675.391	Contribution - State Grant	-	-	-	-	-	-	-
411-931-699.001	Contribution - General Fund	1,041,289	1,023,572	932,416	978,137	975,481	972,825	881,637
411-931-699.003	Contribution - CDBG	-	-	-	-	-	-	-
411-931-699.710	Contribution - Cemetery	-	-	-	-	-	-	-
Total Revenues		1,048,203	1,023,572	936,614	984,237	981,581	978,925	887,737
Expenditures								
City Manager								
411-172-974.120	Copy Machine	-	11,000	-	-	-	-	-
Building (Construction & Development)								
411-371-957.240	Office Remodeling & Furniture	-	-	-	-	55,000	-	-
411-371-974.241	Copy Machine	-	-	-	-	-	-	-
411-371-979.248	Computer Software - Bldg	-	-	-	-	-	-	-
		-	-	-	-	55,000	-	-
Finance								
411-191-975.312	Computer / Printer / Scanner	-	3,000	-	-	3,000	-	-
411-191-975.313	Finance Software	58,675	-	-	-	-	-	-
		58,675	3,000	-	-	3,000	-	-
Clerk								
411-215-974.280	Copy Machine	-	-	-	-	-	-	-
411-215-974.283	Voting Machine	-	18,000	-	11,000	-	-	-
		-	18,000	-	11,000	-	-	-
General Operating & Facilities								
411-283-971.321	Parking Lot - City Hall	2,970	100,000	-	-	-	-	-
411-283-971.322	City Network	7,089	17,500	9,260	17,500	48,100	33,600	19,700
411-283-971.326	City Hall Carpet Replacement	-	51,196	-	51,200	-	-	-
411-283-971.329	HVAC Evaluation/Improvements	-	-	-	-	25,000	-	25,000
411-283-971.330	City Hall Pond	-	-	-	-	-	-	-
411-283-974.322	Other Facilities Improvements	-	-	-	16,865	77,500	35,000	20,000
411-283-974.320	Voice Mail / Telephone Sys	-	90,000	1,381	90,000	-	-	-
411-283-975.329	Document Imaging	7,790	-	-	-	-	-	10,000
		17,849	258,696	10,641	175,565	150,600	68,600	74,700
Cultural Center								
411-805-971.350	Cultural Center Improvements	29,200	143,500	24,630	45,600	413,500	22,200	28,000
411-805-971.351	Wallcovering Replacement	-	10,000	-	-	-	-	-
411-805-974.350	Copy Machine	-	-	-	-	-	10,000	-
		29,200	153,500	24,630	45,600	413,500	32,200	28,000
Fire								
411-336-971.350	Parking Lot Reconstruction	-	-	-	-	-	-	250,000
411-336-973.350	Vehicle Purchase	-	-	-	-	-	-	-
411-336-973.351	Replace AEDs	-	-	-	-	-	-	-
411-336-975.350	City Computer - Fire	-	-	-	-	-	-	-
411-336-976.351	Replace Rescue 2	-	-	-	-	-	400,000	-
411-336-976.355	Re-roofing Station	-	-	-	-	-	-	-
411-336-977.350	Base Radio	-	-	-	-	20,000	-	-
411-336-977.351	Replace Telephone System	-	-	-	-	-	-	-
411-336-978.351	Replace Engine 21	-	-	-	-	-	-	-
411-336-978.356	JAWS of Life	-	-	-	-	-	40,000	-
411-336-978.357	Medic Replacement	-	-	-	-	-	-	150,000
411-336-978.359	Replace Fire Gear / Equip	15,890	17,000	-	17,000	81,000	-	-
411-336-979.353	Facility Imps	4,945	20,000	-	20,000	16,000	-	-
		20,835	37,000	-	37,000	117,000	440,000	400,000

CITY OF WIXOM, MICHIGAN

Capital Improvement (Fund 411)

5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Police								
411-301-971.372	Records Management	23,883	-	-	-	25,000	-	10,000
411-301-973.370	Vehicles - Police	112,500	60,000	32,086	60,000	120,000	100,000	110,000
411-301-973.371	Investigative Vehicle	-	-	-	-	-	-	-
411-301-973.372	4 Wheel Drive Vehicle	-	-	-	-	-	-	-
411-301-974.371	Copy Machine	-	-	-	-	-	-	-
411-301-974.372	Special Equipment	-	-	-	-	9,000	-	-
411-301-974.375	In-car cameras	-	60,000	41,523	60,000	-	-	-
411-301-974.377	Vehicle Computer Terminals	-	-	-	-	-	30,000	-
411-301-975.370	City Computer - Police	615	-	-	-	-	25,000	-
411-301-977.375	Radar Equipment	7,193	2,200	-	2,200	2,200	2,500	2,500
411-301-977.378	In-Car Terminals	-	-	-	-	-	-	-
411-301-980.371	Body Armor	-	3,000	1,532	3,000	3,000	17,000	3,000
411-301-980.372	Weapons & Shotguns	2,500	2,500	-	2,500	3,000	14,000	3,000
411-301-980.376	Security Camera	-	-	-	-	26,000	-	-
411-301-980.379	Emergency Vehicle Light Bar	-	-	-	-	-	-	-
		<u>146,691</u>	<u>127,700</u>	<u>75,142</u>	<u>127,700</u>	<u>188,200</u>	<u>188,500</u>	<u>128,500</u>
DPW								
411-441-971.392	Drain Improvements	20,198	20,000	12,048	20,000	20,000	20,000	20,000
411-441-973.390	Vehicle Replacment	-	-	-	-	-	-	35,000
411-441-973.391	Pick-up Replacement	-	-	-	-	-	60,000	-
411-441-973.392	Dump Truck & Equip Replacement	181,543	-	-	-	185,000	-	165,000
411-441-973.397	Sign Truck Replacement	177,440	-	-	-	-	-	-
411-441-974.396	DPW Equipment	59,895	120,000	1,931	101,000	-	80,000	30,000
411-441-979.392	DPW Building Upgrades	-	15,000	7,503	15,000	-	-	-
411-441-983.392	Mowing Equipment	-	15,000	12,049	15,000	-	15,000	-
411-441-983.394	Loader / Backhoe	-	-	-	-	-	-	-
		<u>439,076</u>	<u>170,000</u>	<u>33,530</u>	<u>151,000</u>	<u>205,000</u>	<u>175,000</u>	<u>250,000</u>
Parks & Recreation								
411-751-971.546	P&R Master Plan	-	12,000	-	12,000	-	-	-
411-751-971.547	VCA Marquee & Signage	-	12,000	11,745	-	-	-	15,000
411-751-974.542	Demolition of Munshaw Barn	-	-	-	-	-	-	-
411-751-974.543	Park Imprv - Gunnar Mettalla	-	32,000	26,000	32,000	15,000	7,000	27,000
411-751-974.544	Habitat Signage	-	-	-	-	-	-	-
411-751-979.540	Gibson Homestead	11,500	12,000	5,449	12,000	75,000	15,000	5,000
411-751-985.546	Holiday Decorations	7,091	25,000	2,836	25,000	-	-	-
411-751-985.550	Trailway Improvements	-	38,000	38,000	38,000	60,000	30,000	30,000
411-751-985.541	City Signs	-	-	-	-	-	-	-
411-751-986.541	Park Imprv - Gilbert Willis	64,220	28,000	26,951	28,000	5,000	15,000	10,000
411-751-986.542	Civic Center	6,897	1,000	-	1,000	26,000	2,000	3,000
411-751-986.544	Mack Park	-	-	-	-	-	2,000	-
411-751-986.545	Habitat	24,913	3,000	-	3,000	-	3,000	-
		<u>114,621</u>	<u>163,000</u>	<u>110,980</u>	<u>151,000</u>	<u>181,000</u>	<u>74,000</u>	<u>90,000</u>
Cemetery								
411-276-971.123	Landscape - Trees & Bushes	-	-	-	-	5,000	-	-
Debt Service (Fire Truck Debt)								
411-907-994.002	Debt Serv-Principal	0	88,532	0	88,532	88,532	88,532	0
411-907-995.001	Debt Serv-Interest Expense	4,625	7,968	0	7,968	5,312	2,656	0
		<u>4,625</u>	<u>96,500</u>	<u>-</u>	<u>96,500</u>	<u>93,844</u>	<u>91,188</u>	<u>-</u>
Total expenditures		<u>831,572</u>	<u>1,038,396</u>	<u>254,923</u>	<u>795,365</u>	<u>1,412,144</u>	<u>1,069,488</u>	<u>971,200</u>
Revenue over (under) expenditures		216,631	(14,824)	681,691	188,872	(430,563)	(90,563)	(83,463)
Fund Balance, beginning of the year		1,475,701	1,692,332	1,692,332	1,692,332	1,881,204	1,450,641	1,360,078
Fund Balance, end of the year		<u>\$1,692,332</u>	<u>\$1,677,508</u>	<u>\$2,374,023</u>	<u>\$1,881,204</u>	<u>\$1,450,641</u>	<u>\$1,360,078</u>	<u>\$1,276,615</u>

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan
Summary

Capital Project Title	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Total
Cemetery Fund	-	5,000	-	-	-	-	-	-	-	-	5,000
City Manager	-	-	-	-	-	-	-	-	-	-	-
Cultural Center	45,600	413,500	32,200	28,000	20,500	35,700	147,000	18,500	23,200	10,000	774,200
Building (Construction & Development)	-	55,000	-	-	-	10,000	-	-	-	-	65,000
Facilities Plan	68,065	102,500	35,000	45,000	245,000	65,000	20,000	125,000	170,000	165,000	1,040,565
Finance	-	3,000	-	-	3,500	-	-	3,000	-	-	9,500
Fire	37,000	117,000	440,000	400,000	35,000	35,000	47,000	17,000	227,000	22,000	1,377,000
Parks & Recreation	151,000	181,000	74,000	90,000	209,000	66,000	135,000	140,000	36,000	238,000	1,320,000
Police	127,700	188,200	188,500	128,500	223,500	260,700	135,200	297,200	139,200	297,500	1,986,200
General Operating	107,500	48,100	33,600	29,700	26,000	27,000	30,000	40,000	30,000	30,000	401,900
Public Works	151,000	205,000	175,000	250,000	220,000	230,000	145,000	155,000	135,000	140,000	1,806,000
DPS	-	-	-	-	-	-	-	-	-	-	-
City Clerks	11,000	-	-	-	20,000	-	-	-	-	-	31,000
Assessor/ Economic Development	-	-	-	-	-	-	-	-	-	-	-
Debt Service	96,500	93,844	91,188	-	-	-	-	-	-	-	281,532
Total Expenditures	795,365	1,412,144	1,069,488	971,200	1,002,500	729,400	659,200	795,700	760,400	902,500	9,097,897
Project Funding Source											
CDBG Funding	-	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-	-	-	-	-	-	-
Private Contribution	-	-	-	-	-	-	-	-	-	-	-
Contribution - General Fund - Debt Serv	96,500	93,844	91,188	-	-	-	-	-	-	-	281,532
Contribution - General Fund	881,637	881,637	881,637	881,637	881,637	881,636	881,636	881,636	881,636	881,636	8,816,365
Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Contribution - Other Fund	-	-	-	-	-	-	-	-	-	-	-
Total Funding	978,137	975,481	972,825	881,637	881,637	881,636	881,636	881,636	881,636	881,636	9,097,897

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan
City Manager

Capital Project Title	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Total
Digital Color Copier / Printer / Scar	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan
Cultural Center

Capital Project Title	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Total
Copy Machine	-	-	10,000	-	-	-	10,000	-	-	-	20,000
Senior Lounge Restroom Upgrade	-	20,000	-	-	-	-	-	-	-	-	20,000
Carpet Ballroom	-	-	-	-	-	13,000	-	-	-	-	13,000
Carpet Senior Lounge	-	-	-	-	-	-	8,000	-	-	-	8,000
Carpet Lobby & Offices	-	-	-	-	-	-	7,000	-	-	-	7,000
Kitchen / Back Hallway Tile	9,000	-	-	-	-	-	9,000	-	-	-	18,000
Portable Bar	-	-	1,200	-	-	1,200	-	-	1,200	-	3,600
Partition Maintenance	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	45,000
Kitchen Equipment Replacment	14,100	-	-	-	-	-	-	-	-	-	14,100
Dance Floor	-	-	-	-	2,000	-	-	-	2,000	-	4,000
Chairs	-	-	-	-	-	-	5,000	-	-	-	5,000
CC Furnishings-Sr. Lounge	-	7,000	-	10,000	-	2,000	-	-	2,000	2,000	23,000
CC Painting	-	-	8,000	-	8,000	-	-	8,000	-	-	24,000
Commerical Vacuum	-	2,500	-	-	2,500	-	-	2,500	-	-	7,500
Senior Lounge Blind Replacement	-	7,000	-	-	-	-	-	-	-	-	7,000
Tables	4,000	2,000	3,000	3,000	3,000	2,500	3,000	3,000	3,000	3,000	29,500
Roof	-	-	-	-	-	-	100,000	-	-	-	100,000
Facility Scheduling Software	-	-	5,000	-	-	-	-	-	-	-	5,000
Ceiling projector/ TV monitors- Ballroom	-	-	-	-	-	-	-	-	-	-	-
Wall Covering Ballroom	-	-	-	-	-	-	-	-	-	-	-
Restroom Upgrades Tile/Counters/Sink	-	-	-	-	-	12,000	-	-	-	-	12,000
Presentation Equipment for CC	-	20,000	-	10,000	-	-	-	-	10,000	-	40,000
Facility Upgrade / CC Renovation	18,500	350,000	-	-	-	-	-	-	-	-	368,500
Total Expenditures	45,600	413,500	32,200	28,000	20,500	35,700	147,000	18,500	23,200	10,000	774,200

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

Building Department (Construction & Development)

Capital Project Title	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Total
Furniture / Filing	-	55,000	-	-	-	-	-	-	-	-	55,000
Digital Color Copier / Printer / Scanner	-	-	-	-	-	-	-	-	-	-	-
Building Permit Software Update	-	-	-	-	-	10,000	-	-	-	-	10,000
Total Expenditures	-	55,000	-	-	-	10,000	-	-	-	-	65,000

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan
Facility

Capital Project Title	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Total
HVAC Evaluation/Improvements	-	25,000	-	25,000	-	25,000	-	25,000	25,000	-	125,000
Security System Improvements									50,000	-	50,000
Building Exterior Improvements									-	75,000	75,000
Public Restroom Replacement		7,500							25,000	-	32,500
Roof & Soffit Repairs	-	50,000	-	-	230,000	-	-	-	-	-	280,000
Carpet Replacement	51,200	-	-	-	5,000	-	-	-	-	50,000	106,200
Parking Lot Improvements	-	-	-	-	10,000	-	20,000	-	-	40,000	70,000
Painting	-	20,000	-	-	-	-	-	40,000	-	-	60,000
Security Window Film	16,865	-	-	-	-	-	-	-	30,000	-	46,865
Locks & Doors Upgrades	-	-	35,000	-	-	-	-	40,000	-	-	75,000
Civic Center Amenities Repair and Replacement	-	-	-	20,000	-	40,000	-	20,000	40,000	-	120,000
Total Expenditures	68,065	102,500	35,000	45,000	245,000	65,000	20,000	125,000	170,000	165,000	1,040,565

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

Finance

Capital Project Title	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Total
Financial Software Upgrades	-	-	-	-	-	-	-	-	-	-	-
Printers / Scanner	-	3,000	-	-	3,500	-	-	3,000	-	-	9,500
Total Expenditures	-	3,000	-	-	3,500	-	-	3,000	-	-	9,500

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan
Fire

Capital Project Title	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Total
Fire Station Roof	-	-	-	-	-	-	-	-	50,000	-	50,000
Replace Bravo 1	-	-	-	-	-	-	-	-	160,000	-	160,000
Replace AED's & Cardiac Monitors	-	-	-	-	-	25,000	30,000	-	-	-	55,000
Replace Bravo 2	-	-	-	150,000	-	-	-	-	-	-	150,000
Rescue 2	-	-	400,000	-	-	-	-	-	-	-	400,000
Information Systems	-	-	-	-	35,000	-	-	-	-	10,000	45,000
Exhaust Capture System (OSHA Requirement)	-	54,000	-	-	-	-	-	-	-	-	54,000
Replace Fire Gear / Equip	17,000	17,000	-	-	-	-	17,000	17,000	17,000	-	85,000
Replace Hydraulic Rescue Tools (Jaws of Life)	-	-	40,000	-	-	-	-	-	-	-	40,000
Replace SCBA Bottles (10)	-	10,000	-	-	-	-	-	-	-	12,000	22,000
Training Room Improvements (Facility Impr)	-	-	-	-	-	-	-	-	-	-	-
Carpet Replacement	-	16,000	-	-	-	-	-	-	-	-	16,000
Repair Entry Exterior	20,000	-	-	-	-	-	-	-	-	-	20,000
Parking Lot Maintenance	-	-	-	250,000	-	-	-	-	-	-	250,000
Replace Bay Heater	-	-	-	-	-	10,000	-	-	-	-	10,000
Base Radio	-	20,000	-	-	-	-	-	-	-	-	20,000
Total Expenditures	37,000	117,000	440,000	400,000	35,000	35,000	47,000	17,000	227,000	22,000	1,377,000

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan
Parks & Recreation

Capital Project Title	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Total
Gunnar Mettala Park											
Tennis/BB Courts - Paint	15,000	-	-	-	15,000	-	-	-	-	15,000	45,000
Parking Lot Resurface - GM	-	-	-	-	40,000	-	-	-	-	40,000	80,000
Table Replacement - GM	-	3,000	-	-	-	3,000	-	-	-	3,000	9,000
Trail Improvement - GM	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	20,000
Comfort Station Refurb - GM	5,000	-	-	-	5,000	-	-	-	-	-	10,000
Fences: Paint/Replace/Repair	-	-	-	10,000	-	-	-	10,000	-	-	20,000
Playground Equipment	-	-	5,000	-	-	-	-	25,000	-	-	30,000
Landscaping/Upgrades	-	5,000	-	-	5,000	-	-	5,000	-	-	15,000
Park Improvements	10,000	-	-	10,000	-	-	10,000	-	-	10,000	40,000
Trash Receptacles/Benches	-	5,000	-	5,000	-	-	5,000	-	-	5,000	20,000
Total Gunnar Mettala Park	32,000	15,000	7,000	27,000	67,000	5,000	17,000	42,000	2,000	75,000	289,000
Gilbert Willis Park											
Parking Lot Resurfacing	-	-	-	-	60,000	-	-	-	-	60,000	120,000
Trail Improvement	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	20,000
Athletic Field Repairs/Improv	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	30,000
Table Replacement	3,000	-	-	3,000	-	-	3,000	-	-	3,000	12,000
Table Replacement - GW	-	-	3,000	-	-	-	-	-	-	-	3,000
Tennis Court Refurbish	20,000	-	-	-	17,000	-	-	-	-	17,000	54,000
Playground Equip/Repairs	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	16,000
Additional Pavillion	-	-	-	-	-	-	-	25,000	-	-	25,000
Trash Receptacles/Benches	-	-	5,000	-	-	-	5,000	-	-	-	10,000
Total Gilbert Willis Park	28,000	5,000	15,000	10,000	84,000	7,000	15,000	32,000	7,000	87,000	290,000
Civic Center											
Landscaping	-	-	-	-	10,000	-	-	5,000	-	5,000	20,000
Landscaping Improvements	-	15,000	-	-	10,000	-	-	10,000	-	-	35,000
Skate Pond Mats & Heaters	-	3,000	-	3,000	-	-	3,000	-	-	3,000	12,000
Skate Pond Hot Water Access	1,000	-	-	-	-	-	-	-	-	-	1,000
Portable Fence for Events	-	8,000	-	-	5,000	-	-	-	-	5,000	18,000
Tot Lot - Refurbish	-	-	2,000	-	-	2,000	-	-	2,000	-	6,000
Total Civic Center	1,000	26,000	2,000	3,000	25,000	2,000	3,000	15,000	2,000	13,000	92,000
Habitat											
Parking Lot Resurfacing	-	-	-	-	-	-	-	-	-	30,000	30,000
Path Material/Repairs	3,000	-	3,000	-	3,000	-	3,000	-	3,000	-	15,000
Total Habitat	3,000	-	3,000	-	3,000	-	3,000	-	3,000	30,000	45,000
Mack Park											
Gazebo Upkeep	-	-	2,000	-	2,000	-	2,000	-	2,000	-	8,000
Total Mack Park	-	-	2,000	-	2,000	-	2,000	-	2,000	-	8,000
Gibson Homestead											
Gibson Shed	-	40,000	-	-	-	-	-	-	-	-	40,000
Gibson Improvements CDBG	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000
Gibson Park Signage	-	10,000	-	-	-	-	-	-	-	5,000	15,000
Gardens	7,000	-	10,000	-	-	-	-	5,000	-	-	22,000
Painting House	-	-	-	-	8,000	-	-	-	-	8,000	16,000
Move Munshaw Barn	-	-	-	-	-	-	-	16,000	-	-	16,000
Boiler Replacement	-	-	-	-	-	-	-	-	-	-	-
Window Replacement	-	20,000	-	-	-	-	20,000	-	-	-	40,000
Total Gibson Homestead	12,000	75,000	15,000	5,000	13,000	5,000	25,000	26,000	5,000	18,000	199,000
Other Projects											
P&R Master Plan Update	12,000	-	-	-	-	12,000	-	-	-	-	24,000
VCA Marquee Improvements	-	-	-	15,000	-	-	15,000	-	-	-	30,000
Holiday Decorations	25,000	-	-	-	-	20,000	-	10,000	-	-	55,000
Trailway Council Contribution	38,000	60,000	30,000	30,000	15,000	15,000	15,000	15,000	15,000	15,000	248,000
Downtown Improvements City Signs	-	-	-	-	-	-	40,000	-	-	-	40,000
Total Other Projects	75,000	60,000	30,000	45,000	15,000	47,000	70,000	25,000	15,000	15,000	397,000
Total Expenditures	151,000	181,000	74,000	90,000	209,000	66,000	135,000	140,000	36,000	238,000	1,320,000

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

Police

Capital Project Title	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Total
Police Vehicles	60,000	120,000	100,000	110,000	110,000	110,000	121,000	121,000	125,000	126,000	1,103,000
Radar Equipment	2,200	2,200	2,500	2,500	2,500	2,700	2,700	2,700	2,700	3,000	25,700
Special Equipment - Gas Masks	-	9,000	-	-	-	-	-	11,000	-	-	20,000
Vehicle Investigative	-	-	-	-	40,000	-	-	-	-	40,000	80,000
4Wheel Drive All Terrain Vehicle	-	-	-	-	-	-	-	60,000	-	-	60,000
In-Car Cameras	60,000	-	-	-	-	75,000	-	-	-	-	135,000
Vests	3,000	3,000	17,000	3,000	3,000	3,000	3,000	19,000	3,000	3,000	60,000
Weapons	2,500	3,000	14,000	3,000	3,000	3,000	3,500	3,500	3,500	3,500	42,500
Records Management Maintenance	-	20,000	-	10,000	-	20,000	-	10,000	-	20,000	80,000
Records Mgmt Maint - Replace Mugshot Mo	-	5,000	-	-	-	7,000	-	-	-	8,000	20,000
City Computer - Police	-	-	25,000	-	-	5,000	5,000	30,000	5,000	5,000	75,000
Vehicle Computers - MDC Replacement	-	-	30,000	-	-	5,000	-	40,000	-	-	75,000
Records Mgmt Maint - LiveScan Replaceme	-	-	-	-	45,000	-	-	-	-	47,000	92,000
Copier	-	-	-	-	-	-	-	-	-	-	-
Surveillance and Security System	-	26,000	-	-	-	30,000	-	-	-	32,000	88,000
Emergency Vehicle Light Bars	-	-	-	-	20,000	-	-	-	-	10,000	30,000
Total Expenditures	127,700	188,200	188,500	128,500	223,500	260,700	135,200	297,200	139,200	297,500	1,986,200

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan
General Operations

Capital Project Title	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Total
Network/Computer Upgrades	17,500	48,100	33,600	19,700	26,000	27,000	30,000	30,000	30,000	30,000	291,900
Document Imaging Software/Hardware		-	-	10,000	-	-	-	10,000	-	-	20,000
Telephone / Voicemail System	90,000	-	-								90,000
Total Expenditures	107,500	48,100	33,600	29,700	26,000	27,000	30,000	40,000	30,000	30,000	401,900

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan
Public Works

Capital Project Title	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Total
Pick-up Replacement	-	-	60,000	-	60,000	-	60,000	-	-	60,000	240,000
Hooklift Truck with Wing Plow	-	185,000	-	165,000	-	175,000	-	-	-	-	525,000
Dump Truck 2yd Replacement	-	-	-	-	75,000	-	-	-	-	-	75,000
Mower Equipment	15,000	-	15,000	-	20,000	-	20,000	-	20,000	-	90,000
Tractor/Backhoe (Reconditioned)	-	-	-	-	-	-	35,000	-	-	-	35,000
DPW Building Upgrades	15,000	-	-	-	20,000	-	-	25,000	-	-	60,000
Trailers	-	-	-	-	-	30,000	-	-	-	-	30,000
Boom Truck/Hooklift Attachments	-	-	-	-	-	-	-	-	-	-	-
Toolcat	-	-	60,000	-	25,000	-	-	-	65,000	-	150,000
Front End Loader	101,000	-	-	-	-	-	-	100,000	-	-	201,000
Front Plows/Pickups	-	-	20,000	-	-	-	-	-	20,000	-	40,000
Hot Patch	-	-	-	30,000	-	-	-	-	-	50,000	80,000
Director Vehicle	-	-	-	35,000	-	-	-	-	-	-	35,000
Drain Improvements	20,000	20,000	20,000	20,000	20,000	25,000	30,000	30,000	30,000	30,000	245,000
Total Expenditures	151,000	205,000	175,000	250,000	220,000	230,000	145,000	155,000	135,000	140,000	1,806,000

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan
Clerk

Capital Project Title	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Total
Election Tabulators (6 Precincts)	11,000	-									11,000
Digital Color Copier / Printer / Scanner	-	-	-	-	20,000	-	-	-	-	-	20,000
Total Expenditures	11,000	-	-	-	20,000	-	-	-	-	-	31,000

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan
 Assessor / Economic Development

Capital Project Title	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Total
Office Furniture	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

Debt Service

Capital Project Title	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Total
Debt Service/Installment Purchase Ladder Truck	96,500	93,844	91,188	-	-	-	-	-	-	-	281,532
Debt Service/Installment Purchase Parking Lot		-	-	-	-	-	-	-	-	-	-
Total Expenditures	96,500	93,844	91,188	-	-	-	-	-	-	-	281,532

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

Cemetery

Capital Project Title	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Total
Cemetery Improvements	-	5,000	-	-	-	-	-	-	-	-	5,000
Total Expenditures	-	5,000	-	-	-	-	-	-	-	-	5,000

Fiscal Year 2017-2018 Indebtedness Schedule

The City issues bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. Revenue bonds involve a pledge of specific income derived from the acquired or constructed assets to pay debt service.

Wixom has held steady with an Aa2 bond rating for general obligation unlimited and limited tax bonds from Moody's. State statute limits the amount of the general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. As of July 2016, the debt limitation for the City was \$76,724,114. In relation, the City had \$8,376,000 of direct debt outstanding, which is significantly less than the statutory limit.

Principal and interest payments due for the future years are listed on the subsequent pages.

CITY OF WIXOM, MICHIGAN

Outstanding Interest & Principal

5/23/2017

Date	Water Seg I,II,III,IV	DDA Development Bond	SAD	Total
1999 June	17,094	-	-	17,094
2000 June	149,281	-	-	149,281
2001 June	704,757	-	-	704,757
2002 June	1,080,665	-	-	1,080,665
2003 June	1,202,966	-	-	1,202,966
2004 June	1,222,895	-	-	1,222,895
2005 June	1,210,377	-	-	1,210,377
2006 June	1,213,312	-	-	1,213,312
2007 June	1,216,092	-	-	1,216,092
2008 June	1,217,704	-	-	1,217,704
2009 June	1,213,884	-	-	1,213,884
2010 June	1,209,202	-	-	1,209,202
2011 June	1,208,963	-	-	1,208,963
2012 June	1,208,103	-	-	1,208,103
2013 June	1,206,685	-	78,540	1,285,225
2014 June	1,204,465	-	178,540	1,383,005
2015 June	1,196,686	43,245	200,040	1,439,971
2016 June	1,193,349	417,400	220,478	1,831,227
2017 June	1,189,265	422,400	214,853	1,826,517
2018 June	1,199,194	426,800	208,853	1,834,846
2019 June	1,193,497	435,600	202,853	1,831,950
2020 June	1,107,921	443,600	221,853	1,773,373
2021 June	-	450,800	214,765	665,565
2022 June	-	452,200	207,590	659,790
2023 June	-	463,000	205,240	668,240
2024 June	-	467,800	217,500	685,300
2025 June	-	466,800	208,800	675,600
2026 June	-	465,200	-	465,200
2027 June	-	468,000	-	468,000
Total	\$ 23,566,357	\$ 5,422,845	\$ 2,579,903	\$ 35,410,124

CITY OF WIXOM, MICHIGAN

Interest Payments

5/23/2017

Date	Water Seg I	Water Seg II	Water Seg III	Water Seg IV	DDA Development Bond	SAD	Total
1999 June	17,094	-	-	-	-	-	17,094
2000 June	76,019	73,262	-	-	-	-	149,281
2001 June	90,808	151,590	72,358	-	-	-	314,757
2002 June	87,793	145,438	142,435	-	-	-	375,665
2003 June	82,741	139,188	153,523	88,297	-	-	463,748
2004 June	78,825	132,750	152,040	65,243	-	-	428,858
2005 June	74,789	126,188	147,996	62,548	-	-	411,521
2006 June	70,633	119,438	139,958	59,608	-	-	389,636
2007 June	66,416	112,500	131,833	56,668	-	-	367,416
2008 June	62,139	105,375	123,458	53,238	-	-	344,209
2009 June	57,741	98,125	114,896	49,808	-	-	320,569
2010 June	53,223	90,750	106,208	45,888	-	-	296,069
2011 June	48,584	83,125	97,333	41,968	-	-	271,010
2012 June	43,825	75,250	88,208	38,048	-	-	245,331
2013 June	38,946	67,188	78,833	34,128	-	78,540	297,634
2014 June	33,946	58,938	69,208	29,963	-	78,540	270,594
2015 June	28,825	50,500	59,333	25,798	43,245	75,040	282,741
2016 June	23,584	41,875	49,208	21,633	167,400	70,478	374,177
2017 June	18,223	33,000	38,833	17,340	157,400	64,853	329,648
2018 June	12,680	23,875	28,083	13,048	146,800	58,853	283,339
2019 June	6,958	14,500	16,958	8,755	135,600	52,853	235,623
2020 June	2,033	4,875	5,667	4,378	123,600	46,853	187,405
2021 June	-	-	-	-	110,800	39,765	150,565
2022 June	-	-	-	-	97,200	32,590	129,790
2023 June	-	-	-	-	83,000	25,240	108,240
2024 June	-	-	-	-	67,800	17,500	85,300
2025 June	-	-	-	-	51,800	8,800	60,600
2026 June	-	-	-	-	35,200	-	35,200
2027 June	-	-	-	-	18,000	-	18,000
Total	\$ 1,075,824	\$ 1,747,727	\$ 1,816,373	\$ 716,349	\$ 1,237,845	\$ 649,903	\$ 10,200,040

CITY OF WIXOM, MICHIGAN

Principal Payments

5/23/2017

Date	Water Seg I,II,III,IV	DDA Development Bond	SAD	Total
1999 June	-	-	-	-
2000 June	-	-	-	-
2001 June	390,000	-	-	390,000
2002 June	705,000	-	-	705,000
2003 June	739,218	-	-	739,218
2004 June	794,037	-	-	794,037
2005 June	798,856	-	-	798,856
2006 June	823,676	-	-	823,676
2007 June	848,676	-	-	848,676
2008 June	873,495	-	-	873,495
2009 June	893,314	-	-	893,314
2010 June	913,134	-	-	913,134
2011 June	937,953	-	-	937,953
2012 June	962,772	-	-	962,772
2013 June	987,592	-	-	987,592
2014 June	1,012,411	-	100,000	1,112,411
2015 June	1,032,230	-	125,000	1,157,230
2016 June	1,057,049	250,000	150,000	1,457,049
2017 June	1,081,869	265,000	150,000	1,496,869
2018 June	1,121,507	280,000	150,000	1,551,507
2019 June	1,146,327	300,000	150,000	1,596,327
2020 June	1,090,968	320,000	175,000	1,585,968
2021 June	-	340,000	175,000	515,000
2022 June	-	355,000	175,000	530,000
2023 June	-	380,000	180,000	560,000
2024 June	-	400,000	200,000	600,000
2025 June	-	415,000	200,000	615,000
2026 June	-	430,000	-	430,000
2027 June	-	450,000	-	450,000
Total	\$ 18,210,084	\$ 4,185,000	\$ 1,930,000	\$ 25,210,084

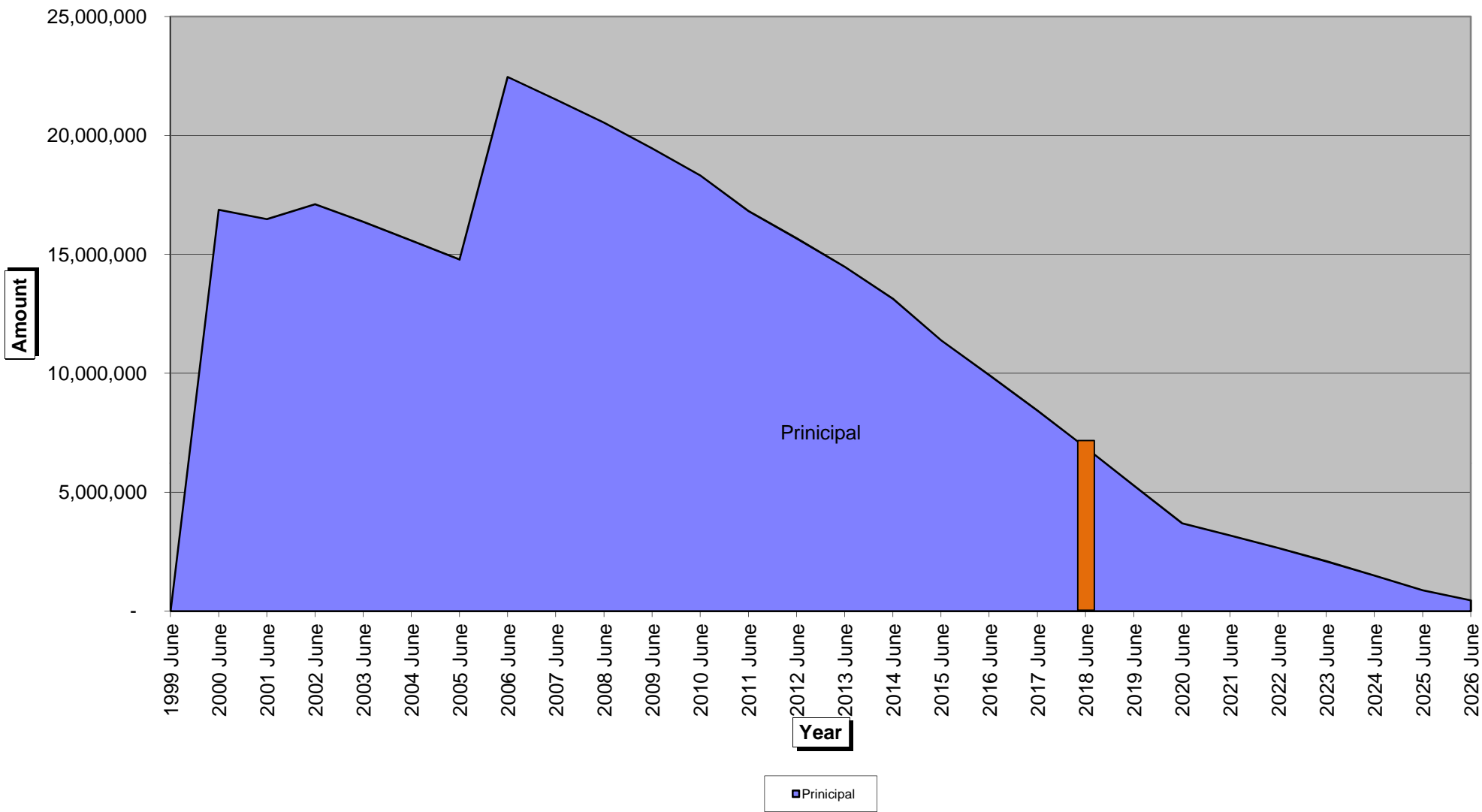
CITY OF WIXOM, MICHIGAN

Outstanding Debt

5/23/2017

Date	Water Seg 1	Water Seg II	Water Seg III	Water Seg 4	DDA Development Bond	SAD	Total
1999 June	3,691,753	6,180,000	-	-	-	-	9,871,753
2000 June	3,691,753	6,180,000	7,003,331	-	-	-	16,875,084
2001 June	3,541,753	5,940,000	7,003,331	-	-	-	16,485,084
2002 June	3,386,753	5,695,000	6,698,331	1,335,000	-	-	17,115,084
2003 June	3,232,535	5,440,000	6,388,331	1,315,000	-	-	16,375,866
2004 June	3,073,498	5,180,000	6,068,331	1,260,000	-	-	15,581,829
2005 June	2,909,642	4,915,000	5,758,331	1,200,000	-	-	14,782,973
2006 June	2,740,966	4,640,000	5,438,331	1,140,000	5,750,000	2,755,000	22,464,297
2007 June	2,572,290	4,360,000	5,108,331	1,070,000	5,750,000	2,655,000	21,515,621
2008 June	2,398,795	4,070,000	4,768,331	1,000,000	5,750,000	2,555,000	20,542,126
2009 June	2,220,481	3,780,000	4,423,331	920,000	5,660,000	2,455,000	19,458,812
2010 June	2,037,347	3,480,000	4,073,331	840,000	5,560,000	2,330,000	18,320,678
2011 June	1,849,394	3,170,000	3,713,331	760,000	5,400,000	1,930,000	16,822,725
2012 June	1,656,622	2,850,000	3,343,331	680,000	5,215,000	1,930,000	15,674,953
2013 June	1,459,031	2,525,000	2,963,331	595,000	5,005,000	1,930,000	14,477,362
2014 June	1,256,620	2,190,000	2,573,331	510,000	4,775,000	1,830,000	13,134,951
2015 June	1,049,390	1,850,000	2,173,331	425,000	4,185,000	1,705,000	11,387,721
2016 June	837,340	1,500,000	1,763,331	340,000	3,935,000	1,555,000	9,930,671
2017 June	620,472	1,140,000	1,343,331	255,000	3,670,000	1,405,000	8,433,803
2018 June	393,964	770,000	903,331	170,000	3,390,000	1,255,000	6,882,295
2019 June	162,637	390,000	453,331	85,000	3,090,000	1,105,000	5,285,968
2020 June	-	-	-	-	2,770,000	930,000	3,700,000
2021 June	-	-	-	-	2,430,000	755,000	3,185,000
2022 June	-	-	-	-	2,075,000	580,000	2,655,000
2023 June	-	-	-	-	1,695,000	400,000	2,095,000
2024 June	-	-	-	-	1,295,000	200,000	1,495,000
2025 June	-	-	-	-	880,000	-	880,000
2026 June	-	-	-	-	450,000	-	450,000
2027 June	-	-	-	-	-	-	-

Total City Debt - Prinicpal



CITY OF WIXOM, MICHIGAN

Schedule of Indebtness

Water Bonds, Series 1998A

Year 1999

Amount of Originally Issued Debt - \$3,691,753 (\$3,895,000)

Interest Rate: 2.50

Date of Fiscal Year	Due October Principal	Due October Interest	Due April Interest	Total	Interest Rate	Balance Principal 3,691,753
Jun-99	\$ -	\$ -	\$ 17,094	\$ 17,094	0.00%	\$ 3,691,753
Jun-00	-	33,508	42,511	76,019	2.50%	3,691,753
Jun-01	150,000	45,627	45,181	240,808	2.50%	3,541,753
Jun-02	155,000	45,504	42,289	242,793	2.50%	3,386,753
Jun-03	154,218	42,334	40,407	236,959	2.50%	3,232,535
Jun-04	159,037	40,407	38,419	237,863	2.50%	3,073,498
Jun-05	163,856	38,419	36,371	238,646	2.50%	2,909,642
Jun-06	168,676	36,371	34,262	239,308	2.50%	2,740,966
Jun-07	168,676	34,262	32,154	235,091	2.50%	2,572,290
Jun-08	173,495	32,154	29,985	235,634	2.50%	2,398,795
Jun-09	178,314	29,985	27,756	236,055	2.50%	2,220,481
Jun-10	183,134	27,756	25,467	236,356	2.50%	2,037,347
Jun-11	187,953	25,467	23,117	236,537	2.50%	1,849,394
Jun-12	192,772	23,117	20,708	236,597	2.50%	1,656,622
Jun-13	197,592	20,708	18,238	236,537	2.50%	1,459,031
Jun-14	202,411	18,238	15,708	236,356	2.50%	1,256,620
Jun-15	207,230	15,708	13,117	236,055	2.50%	1,049,390
Jun-16	212,049	13,117	10,467	235,634	2.50%	837,340
Jun-17	216,869	10,467	7,756	235,091	2.50%	620,472
Jun-18	226,507	7,756	4,925	239,188	2.50%	393,964
Jun-19	231,327	4,925	2,033	238,284	2.50%	162,637
Jun-20	162,637	2,033	-	164,670	2.50%	0
Total	\$ 3,691,753	\$ 547,861	\$ 527,963	\$ 4,767,577		

CITY OF WIXOM, MICHIGAN

Schedule of Indebtness

Water Bonds, Series 1999

Year 1999

Amount of Originally Issued Debt - \$6,180,000

Interest Rate: 2.50

Date of Fiscal Year	Due October Principal	Due October Interest	Due April Interest	Total	Interest Rate	Balance Principal 6,180,000
Jun-99	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 6,180,000
Jun-00	-	10,131	63,132	73,262	2.50%	6,180,000
Jun-01	240,000	77,340	74,250	391,590	2.50%	5,940,000
Jun-02	245,000	74,250	71,188	390,438	2.50%	5,695,000
Jun-03	255,000	71,188	68,000	394,188	2.50%	5,440,000
Jun-04	260,000	68,000	64,750	392,750	2.50%	5,180,000
Jun-05	265,000	64,750	61,438	391,188	2.50%	4,915,000
Jun-06	275,000	61,438	58,000	394,438	2.50%	4,640,000
Jun-07	280,000	58,000	54,500	392,500	2.50%	4,360,000
Jun-08	290,000	54,500	50,875	395,375	2.50%	4,070,000
Jun-09	290,000	50,875	47,250	388,125	2.50%	3,780,000
Jun-10	300,000	47,250	43,500	390,750	2.50%	3,480,000
Jun-11	310,000	43,500	39,625	393,125	2.50%	3,170,000
Jun-12	320,000	39,625	35,625	395,250	2.50%	2,850,000
Jun-13	325,000	35,625	31,563	392,188	2.50%	2,525,000
Jun-14	335,000	31,563	27,375	393,938	2.50%	2,190,000
Jun-15	340,000	27,375	23,125	390,500	2.50%	1,850,000
Jun-16	350,000	23,125	18,750	391,875	2.50%	1,500,000
Jun-17	360,000	18,750	14,250	393,000	2.50%	1,140,000
Jun-18	370,000	14,250	9,625	393,875	2.50%	770,000
Jun-19	380,000	9,625	4,875	394,500	2.50%	390,000
Jun-20	390,000	4,875	-	394,875	2.50%	-
Total	\$ 6,180,000	\$ 886,033	\$ 861,694	\$ 7,927,727		

CITY OF WIXOM, MICHIGAN

Schedule of Indebtness

Water Bonds, Series 1999

Year 2000

Amount of Originally Issued Debt - \$7,003,331 (\$7,290,000)

Interest Rate: 2.50

Date of Fiscal Year	Due October Principal	Due October Interest	Due April Interest	Total	Interest Rate	Balance Principal 7,003,331
Jun-99	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 7,003,331
Jun-00	-	-	-	-	2.50%	7,003,331
Jun-01	-	14,985	57,374	72,358	2.50%	7,003,331
Jun-02	305,000	67,901	74,534	447,435	2.50%	6,698,331
Jun-03	310,000	75,503	78,020	463,523	2.50%	6,388,331
Jun-04	320,000	78,020	74,020	472,040	2.50%	6,068,331
Jun-05	310,000	76,017	71,979	457,996	2.50%	5,758,331
Jun-06	320,000	71,979	67,979	459,958	2.50%	5,438,331
Jun-07	330,000	67,979	63,854	461,833	2.50%	5,108,331
Jun-08	340,000	63,854	59,604	463,458	2.50%	4,768,331
Jun-09	345,000	59,604	55,292	459,896	2.50%	4,423,331
Jun-10	350,000	55,292	50,917	456,208	2.50%	4,073,331
Jun-11	360,000	50,917	46,417	457,333	2.50%	3,713,331
Jun-12	370,000	46,417	41,792	458,208	2.50%	3,343,331
Jun-13	380,000	41,792	37,042	458,833	2.50%	2,963,331
Jun-14	390,000	37,042	32,167	459,208	2.50%	2,573,331
Jun-15	400,000	32,167	27,167	459,333	2.50%	2,173,331
Jun-16	410,000	27,167	22,042	459,208	2.50%	1,763,331
Jun-17	420,000	22,042	16,792	458,833	2.50%	1,343,331
Jun-18	440,000	16,792	11,292	468,083	2.50%	903,331
Jun-19	450,000	11,292	5,667	466,958	2.50%	453,331
Jun-20	453,331	5,667	-	458,998	2.50%	-
Total	\$ 7,003,331	\$ 922,425	\$ 893,948	\$ 8,819,704		

CITY OF WIXOM, MICHIGAN

Schedule of Indebtness

Water Bonds, Series 1999

Year 2001

Amount of Originally Issued Debt - \$1,335,000

Interest Rate: 4.90%-5.15%

Date of Fiscal Year	Due October Principal	Due October Interest	Due April Interest	Total	Interest Rate	Balance Principal 1,335,000
Jun-02	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 1,335,000
Jun-03	20,000	55,185	33,111	108,297	4.90%	1,315,000
Jun-04	55,000	32,621	32,621	120,243	4.90%	1,260,000
Jun-05	60,000	31,274	31,274	122,548	4.90%	1,200,000
Jun-06	60,000	29,804	29,804	119,608	4.90%	1,140,000
Jun-07	70,000	28,334	28,334	126,668	4.90%	1,070,000
Jun-08	70,000	26,619	26,619	123,238	4.90%	1,000,000
Jun-09	80,000	24,904	24,904	129,808	4.90%	920,000
Jun-10	80,000	22,944	22,944	125,888	4.90%	840,000
Jun-11	80,000	20,984	20,984	121,968	4.90%	760,000
Jun-12	80,000	19,024	19,024	118,048	4.90%	680,000
Jun-13	85,000	17,064	17,064	119,128	4.90%	595,000
Jun-14	85,000	14,981	14,981	114,963	4.90%	510,000
Jun-15	85,000	12,899	12,899	110,798	4.90%	425,000
Jun-16	85,000	10,816	10,816	106,633	5.05%	340,000
Jun-17	85,000	8,670	8,670	102,340	5.05%	255,000
Jun-18	85,000	6,524	6,524	98,048	5.05%	170,000
Jun-19	85,000	4,378	4,378	93,755	5.15%	85,000
Jun-20	85,000	2,189	2,189	89,378	5.15%	-
Total	\$ 1,335,000	\$ 369,212	\$ 347,138	\$ 2,051,349		

CITY OF WIXOM, MICHIGAN

Schedule of Indebtness

DDA/VCA Development Bonds

Year 2015

Amount of Originally Issued Debt - \$4,185,000

Interest Rate: 4.01214%

Date of Fiscal Year	Due November Principal	Due November Interest	Due May Interest	Total	Interest Rate	Balance Principal 4,185,000
Jun-15	-	-	43,245	43,245	0.00%	4,185,000
Jun-16	250,000	83,700	83,700	417,400	4.00%	3,935,000
Jun-17	265,000	78,700	78,700	422,400	4.00%	3,670,000
Jun-18	280,000	73,400	73,400	426,800	4.00%	3,390,000
Jun-19	300,000	67,800	67,800	435,600	4.00%	3,090,000
Jun-20	320,000	61,800	61,800	443,600	4.00%	2,770,000
Jun-21	340,000	55,400	55,400	450,800	4.00%	2,430,000
Jun-22	355,000	48,600	48,600	452,200	4.00%	2,075,000
Jun-23	380,000	41,500	41,500	463,000	4.00%	1,695,000
Jun-24	400,000	33,900	33,900	467,800	4.05%	1,295,000
Jun-25	415,000	25,900	25,900	466,800	4.10%	880,000
Jun-26	430,000	17,600	17,600	465,200	4.13%	450,000
Jun-27	450,000	9,000	9,000	468,000	4.15%	-
Total	\$ 4,185,000	\$ 597,300	\$ 640,545	\$ 5,422,845		

CITY OF WIXOM, MICHIGAN

Schedule of Indebtness

SAD Tribute Drainage Districts (Defeased)

Year 2005, Defeased in FY2011-\$2,330,000 (Balance \$1,930,000)

Amount of Originally Issued Debt - \$2,830,000

Interest Rate: 4.01214%

Date of Fiscal Year	Due October Principal	Due October Interest	Due April Interest	Total	Interest Rate	Balance Principal 1,930,000
6/1/2011-Defea: \$	-	\$ -	\$ -	\$ -	3.25%	\$ 1,930,000
Jun-12	-	-	-	-	3.50%	1,930,000
Jun-13	-	39,270	39,270	78,540	3.50%	1,930,000
Jun-14	100,000	39,270	39,270	178,540	3.50%	1,830,000
Jun-15	125,000	37,520	37,520	200,040	3.65%	1,705,000
Jun-16	150,000	35,239	35,239	220,478	3.75%	1,555,000
Jun-17	150,000	32,426	32,426	214,853	4.00%	1,405,000
Jun-18	150,000	29,426	29,426	208,853	4.00%	1,255,000
Jun-19	150,000	26,426	26,426	202,853	4.00%	1,105,000
Jun-20	175,000	23,426	23,426	221,853	4.05%	930,000
Jun-21	175,000	19,883	19,883	214,765	4.10%	755,000
Jun-22	175,000	16,295	16,295	207,590	4.20%	580,000
Jun-23	180,000	12,620	12,620	205,240	4.30%	400,000
Jun-24	200,000	8,750	8,750	217,500	4.35%	200,000
Jun-25	200,000	4,400	4,400	208,800	4.40%	-
Total	\$ 1,930,000	\$ 324,951	\$ 324,951	\$ 2,579,903		

Fiscal Year 2017-2018

Program Strategies: Wastewater Utility System

PROGRAM DESCRIPTION:

This fund provides for the collection and treatment of municipal wastewater including residential, commercial and industrial waste. Revenues for the fund are derived from various sources, including grants, bond sales and wastewater service billings.

ACHIEVEMENT GOALS FOR FY 2017-2018:

- Continue to plan capital upgrades to correspond to the expansion from the sewer expansion from the Milford connection.
- Continued work on the Asset Management Plan.
- Monitor energy savings after capital improvements are implemented.
- Continue implementation of new rate structure to keep fund fiscally sound.
- Issue revenue bonds to fund wastewater capital improvements.
- Review of the Wastewater System Emergency Operating Plan

BUDGET HIGHLIGHTS:

590-538-956.411 - Contract Operations (Suez): This fund is used for the monthly payment to Suez for the operation and maintenance of the City sewage disposal system and the wastewater treatment plant.

590-538-959.413 - Capital Improvements: This account is utilized to book expenditures related to the ten year capital plan for upgrading and replacement of existing essential components of the wastewater system including a new solids handling system.

CITY OF WIXOM, MICHIGAN

Wastewater (Fund 590)
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
590-000-412.011	Delinq Int & Pen	\$ 593	\$ 500	\$ 5	\$ 332	\$ 300	\$ 300	\$ 300
590-000-539.030	State Grants	549,171	-	147,358	447,358	928,471	75,000	-
590-000-607.011	SAD Revenue	-	-	-	-	-	-	-
590-000-622.000	Utility Revenues	1,367,215	1,531,336	867,349	1,531,336	1,808,142	2,079,363	2,391,268
590-000-622.001	IPP Revenue	230,391	189,306	129,796	189,306	200,664	212,704	225,466
590-000-622.002	Delinquent Interest/Penalty	-	600	-	-	-	-	-
590-000-622.003	Late Charge Income	29,151	28,000	30,029	32,000	32,000	32,000	32,000
590-000-622.004	Delinquent - Util Charge	42,808	-	-	-	-	-	-
590-000-622.005	Readiness to Service	-	-	-	-	-	-	-
590-000-622.006	Lines Contribution - Developer	351,210	-	-	-	-	-	-
590-000-623.030	Connection Permit Fees	617,567	220,000	229,297	285,000	200,000	125,000	75,000
590-000-664.020	Interest Income	552	200	1,129	1,650	1,600	1,600	1,600
590-000-664.021	Interest Income - Debt Fund	-	-	-	-	-	-	-
590-000-664.022	Interest - Bond Reserve	-	-	-	-	-	-	-
590-000-664.023	Interest - Replacement Fund	-	-	-	-	-	-	-
590-000-664.025	Interest - Surplus Fund	27,457	16,000	17,870	24,890	24,000	24,000	24,000
590-000-664.026	Interest - MNB	2,460	1,800	2,349	2,672	2,600	2,600	2,600
590-000-664.027	Interest - Bond Redemption	-	-	-	-	-	-	-
590-000-664.028	Interest - Sewer Op	274	62	423	625	625	625	625
590-000-664.029	Interest - Other	7,399	-	1,939	3,324	3,400	3,400	3,400
590-000-664.220	Unrealized Investment Gain/Loss	9,427	-	-	-	-	-	-
590-000-671.020	Miscellaneous Income	-	-	-	-	-	-	-
590-000-671.030	Discharge Monitoring	-	-	-	-	-	-	-
Total revenues		3,235,674	1,987,804	1,427,543	2,518,493	3,201,802	2,556,592	2,756,259
Expenditures								
590-538-166.410	Depreciation	\$ 813,724	\$ 812,453	\$ 556,372	\$ 834,557	\$ 834,557	\$ 834,557	\$ 834,557
590-538-731.416	Natural Gas Expense-Sewer	12,907	20,500	5,220	12,000	15,000	15,000	15,000
590-538-801.410	Consultants & Personnel	14,379	20,000	780	20,000	20,000	20,000	20,000
590-538-900.410	Publication and Printing	-	500	-	500	500	500	500
590-538-956.410	Discharge Permit Charges	-	6,000	-	6,000	6,120	6,242	6,366
590-538-956.411	Contract - Operations	707,265	742,505	288,140	720,367	734,774	731,532	749,469
590-538-956.412	Sludge Removal	207,970	150,000	50,354	140,000	100,000	80,000	80,000
590-538-956.413	CAD/GIS Expenditure	20,860	20,000	7,024	20,000	20,000	20,500	21,000
590-538-956.415	Administrative Costs	180,899	180,899	120,599	180,899	180,899	180,899	180,899
590-538-956.416	Other Operations	-	-	-	-	-	-	-
590-538-959.410	Insurance Wastewater Fund	42,531	44,020	44,139	44,139	45,684	47,283	48,938
590-538-959.411	Miscellaneous Expense	214	1,000	107	500	500	500	500
590-538-959.413	Use of Capital Reserve	-	-	764,778	-	-	-	-
590-538-959.414	Televising and Cleaning	59,979	30,000	11,324	30,000	50,000	60,000	65,000
590-538-959.417	Electricity Expense-Sewer	183,652	200,000	118,188	203,000	205,000	206,000	207,000
590-538-962.410	I&I Study/Flow Monitoring/Cap Imp	-	-	-	-	45,000	45,000	-
Total expenditures		2,244,379	2,227,877	1,967,025	2,211,962	2,258,034	2,248,013	2,229,229
Revenue over (under) expenditures		991,295	(240,073)	(539,482)	306,531	943,768	308,579	527,031
Fund Balance, beginning of the year		24,854,437	25,845,732	25,845,732	25,845,732	26,152,263	27,096,032	27,404,611
Fund Balance, end of the year		<u>\$25,845,732</u>	<u>\$25,605,659</u>	<u>\$25,306,250</u>	<u>\$26,152,263</u>	<u>\$27,096,032</u>	<u>\$27,404,611</u>	<u>\$27,931,642</u>

CITY OF WIXOM, MICHIGAN
FY 2017-18 Budget

10 Year Capital Improvement Plan
Wastewater

Capital Project Title	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	
Engineering											
Secondary Sludge Thickening System Engineering	-	-	-	-	-	-	-	-	-	-	-
Influent screening System Engineering	-	-	-	-	-	-	-	-	-	-	-
Aerobic Digester System Engineering	-	-	-	-	75,000	-	-	-	-	-	75,000
Biological Phosphorus Removal System (Preliminary)	-	-	-	10,000	-	-	-	-	-	-	10,000
Biological Phosphorus Removal System (Construction)	-	-	-	-	100,000	16,000	-	-	-	-	116,000
Solids Handling (Preliminary Eng)	-	-	-	-	-	-	-	-	-	-	-
Solids Handling (Construction Eng)	120,000	100,000	-	-	-	-	-	-	-	-	220,000
Secondary Clarifiers Re-coat (Preliminary Eng)	-	-	5,000	-	-	-	-	-	-	-	5,000
Secondary Clarifiers Re-coat (Construction Eng)	-	-	-	62,500	-	-	-	-	-	-	62,500
Plant Program Logic Controller Installation Engineering	-	75,000	-	-	-	-	-	-	-	-	75,000
Tertiary Filter Rehabilitation (Lamella Plates)	-	-	100,000	-	-	-	-	-	-	-	100,000
Aeration Channel Engineering	-	40,000	-	-	-	-	-	-	-	-	40,000
Sludge Dewatering System Engineering	-	-	-	-	-	-	-	-	-	-	-
Total Engineering	120,000	215,000	105,000	72,500	175,000	16,000	-	-	-	-	703,500
Projects											
HVAC Improvements	75,000	-	250,000	-	-	-	-	-	-	-	325,000
Secondary Sludge Thickening System	-	-	-	-	-	-	-	-	-	-	-
Biological Phosphorus Removal System	-	-	-	-	942,000	942,000	-	-	-	-	1,884,000
Manhole Repairs	45,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-	445,000
Solids Handling	1,530,000	400,000	-	-	-	-	-	-	-	-	1,930,000
Sanitary Sewer Condition Assessment (SAW)	515,000	-	-	-	-	-	-	-	-	-	515,000
CMMS Development, Risk Analysis, E Aeration	251,965	-	-	-	-	-	-	-	-	-	251,965
W Aeration & Condition Assessment (SAW)	622,052	-	-	-	-	-	-	-	-	-	622,052
Sewer Televising / Cleaning (SAW)	200,000	200,000	-	-	-	-	-	-	-	-	400,000
Hardware, Software/Training (SAW)	-	85,000	-	-	-	-	-	-	-	-	85,000
Rate Structure Analysis (SAW)	-	50,000	-	-	-	-	-	-	-	-	50,000
Influent Pump P-3 Install Variable Frequency Drives	-	-	-	50,000	-	-	-	-	-	-	50,000
Influent Pump P-4 Install Variable Frequency Drives	-	-	-	50,000	-	-	-	-	-	-	50,000
Return Sludge Flow Reader	20,000	-	-	-	-	-	-	-	-	-	20,000
Aerobic Digester System	-	-	-	-	-	125,000	-	-	-	-	125,000
Alum Feed Pump P-33 used for Ferric Chloride	24,000	-	-	-	-	-	-	-	-	-	24,000
Plant Program Logic Controller Installation (wiring)	-	80,000	-	-	320,000	400,000	200,000	-	-	-	1,000,000
Aeration Channel Aerator E-4	-	-	100,000	-	-	-	-	-	-	-	100,000
Aeration Channel Aerator E-5	-	-	-	100,000	-	-	-	-	-	-	100,000
Aeration Channel Aerator E-6	-	-	100,000	-	-	-	-	-	-	-	100,000
Aeration Channel Aerator E-7	-	-	-	100,000	-	-	-	-	-	-	100,000
Industrial Water System P39	109,000	-	-	-	-	-	-	-	-	-	109,000
Sul-Air Compressor Replacement	-	-	100,000	-	-	100,000	-	-	-	-	200,000
Secondary Clarifiers Re-coat	-	-	-	-	-	500,000	-	-	-	-	500,000
Influent Flume Flow Meter	5,000	-	-	-	-	-	-	-	-	-	5,000
Contract Repair & Replace	70,000	70,000	70,000	50,000	50,000	50,000	50,000	50,000	50,000	-	510,000
ILP VFD and Level Controller	-	-	-	-	60,000	-	-	-	-	-	60,000
Pipe Gallery Sump Pump Replacement	-	-	35,000	-	-	-	-	-	-	-	35,000
Roof Replacement / Repair	285,000	-	-	-	-	-	-	-	-	-	285,000
Generator	-	-	400,000	-	-	-	-	-	-	-	400,000
Transformer	-	-	100,000	-	-	-	-	-	-	-	100,000
Switchgear Refurbishment	-	-	450,000	-	-	-	-	-	-	-	450,000
Laboratory Upgrades	-	25,000	-	-	-	-	-	-	-	-	25,000
UV Disinfection Light Replacement	-	-	15,000	-	15,000	-	15,000	-	15,000	-	60,000
Tertiary Filter Rehabilitation (Lamella Plates)	-	-	-	-	1,500,000	-	-	-	-	-	1,500,000
Total Projects	3,752,017	960,000	1,670,000	400,000	2,937,000	2,167,000	315,000	100,000	115,000	-	12,416,017
Total Expenditures	3,872,017	1,175,000	1,775,000	472,500	3,112,000	2,183,000	315,000	100,000	115,000	-	13,119,517
Project Funding Source											
Grants	447,358	928,471	75,000	-	-	-	-	-	-	-	1,450,829
Fee for Service	3,424,659	246,529	1,700,000	472,500	3,112,000	2,183,000	315,000	100,000	115,000	-	11,668,688
Total Funding	3,872,017	1,175,000	1,775,000	472,500	3,112,000	2,183,000	315,000	100,000	115,000	-	13,119,517

This page intentionally left blank.

Fiscal Year 2017-2018

Program Strategies: Water Utility System

PROGRAM DESCRIPTION:

This fund serves as the repositories for monies received by the City from the operation of the water system, bond sales, grants, payments, and capital improvement expenditures from proceeds realized from the water utility system. The City uses these monies for the maintenance and improvement of our water distribution system, elevated storage tank and booster station facility and payment for water provided by Detroit Water and Sewer Department (DWSD). The funds supplied from utility revenue are used to cover the cost of providing the current level of maintenance and planned capital improvement for the distribution system in the City.

ACHIEVEMENT GOALS FOR FY 2017-18:

- Continuation of capital improvement program for replacement and repair of various hydrants and gate wells within the distribution system.
- Continuation of capital improvement program for replacement of older water meters in the system.
- Continue with the implementation of a Municipal Water System Cross-Connection Control Program in accordance with State of Michigan's Part 14 of Act 399 and the Rules promulgated pursuant to the Act to eliminate any potential of contamination into the water system, including residential customers.
- Continue new rate structure to keep fund fiscally sound.
- Review of the Water System Emergency Operating Plan.

BUDGET HIGHLIGHTS:

591-537-956.410 - Detroit Water Charge: This fund is used for the payment of Wixom's water use through the rates and increases imposed by Detroit (DWSD). These costs are paid through utility revenues. The wholesale rate for DWSD was increased due to system wide capital improvements.

591-537-956.411 - Contract Operations (Suez): This fund is used for the monthly payment to Suez for the operation and maintenance of the City's metering, booster station, elevated storage tank, water wells, and the distribution system. The noted increase is as a result of estimated CPI increase for the calendar year. Funding for this increase is paid through utility revenues.

591-537-971-410 - Capital Improvements: This account is utilized to book expenditures related to the ten year capital plan for proposed system maintenance, meter replacement and maintaining the water tower and other contract repairs and replacements.

CITY OF WIXOM, MICHIGAN

Water (Fund 591)
5/23/2017

Account Number	Account Category & Account Name	Actual 2015-2016	Current Budget 2016-2017	Actual 8 Months 2/28/17	Estimated Actual 6/30/17	Adopted Budget 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020
Revenues								
591-000-402.010	Real Property Tax	\$ 932,243	\$ 941,472	\$ 893,784	\$ 941,587	\$ 945,132	\$ 969,606	\$ 820,590
591-000-410.010	Personal Property Tax	245,795	198,325	185,158	186,088	192,947	180,505	143,399
591-000-412.010	Delinquent Pers. Prop	3,026	-	-	-	-	-	-
591-000-437.010	Industrial Facilities Tax	12,811	12,953	10,751	10,751	9,777	9,877	8,222
591-000-437.011	IFT Job Shortfall Revenue	-	867	1,808	1,808	1,700	1,600	1,500
591-000-573.010	Local Comm Stabilization-Debt Mil	-	42,564	108,712	108,712	40,202	48,232	45,166
591-000-622.000	Utility Revenues	2,291,984	2,624,363	1,608,180	2,624,363	2,813,121	2,950,964	3,095,561
591-000-623.013	Connection Permit Fees	73,928	20,000	56,507	50,000	30,000	25,000	15,000
591-000-624.001	Meter Maintenance Revenue	315,055	477,912	250,203	499,000	555,290	582,499	611,042
591-000-624.004	Delinquent - Util Charge	81,249	-	-	-	-	-	-
591-000-624.005	Lines Contribution - Developer	1,238,020	-	-	-	-	-	-
591-000-664.020	Interest Income	6,196	5,000	4,960	7,500	7,250	7,000	7,000
591-000-664.021	Interest Income - Permit	307	110	241	365	355	300	300
591-000-664.220	Unrealized Investment Gain/Loss	4,713	-	-	-	-	-	-
591-000-667.027	Rental / User Fees	-	-	-	100,000	50,500	51,005	51,515
591-000-671.010	Maple North Income	1,327	-	-	-	-	-	-
591-000-671.011	MTT/Bd of Review-Delinq	-	-	-	-	-	-	-
591-000-671.012	Delinq Int & Pen	2,754	2,000	80	2,367	2,000	1,800	1,600
591-000-671.020	Miscellaneous Income	-	-	(21)	(21)	-	-	-
591-000-671.021	Insurance Loss Payment	-	-	-	-	-	-	-
591-000-675.000	Contribution - Developer	-	-	-	-	-	-	-
591-931-699.012	Contrib - Expired DPW/Fire Debt	-	-	-	48,223	-	-	-
Total revenues		5,209,410	4,325,566	3,120,364	4,580,743	4,648,274	4,828,388	4,800,895
Expenditures								
591-537-731.412	Natural Gas Expense-Water	\$ 2,217	\$ 3,675	\$ 1,105	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000
591-537-801.410	Consultants & Personnel	4,126	15,000	1,453	15,000	15,000	15,000	15,000
591-537-956.410	Detroit Water Charge	2,363,855	2,377,193	1,675,985	2,398,599	2,486,247	2,585,697	2,689,125
591-537-956.411	Contract - Operations	251,419	372,505	136,671	335,000	341,700	346,908	348,534
591-537-956.412	Permit Fee Expenditures	14,676	20,000	9,810	20,000	20,000	15,000	15,000
591-537-956.413	CAD/GIS Expenditure	20,860	15,000	7,024	15,000	15,000	15,500	16,000
591-537-956.414	Service Flushing	-	1,000	-	500	500	500	500
591-537-956.415	Administrative Costs	180,899	180,899	120,599	180,899	180,899	180,899	180,899
591-537-956.416	Cross Connection Control Prog	24,840	26,000	-	26,000	26,000	27,000	27,000
591-537-956.417	Other Operations	-	-	-	-	-	-	-
591-537-956.419	Insurance	31,603	32,709	32,798	32,798	33,946	35,134	36,363
591-537-959.413	Electricity Expense-Water	15,733	15,000	8,488	15,000	15,500	16,000	16,500
591-537-959.414	Cleaning of Water System	-	5,000	-	2,500	2,500	2,500	2,500
591-537-962.410	Water LEAK Assessment Study	-	-	-	-	-	-	-
591-537-971.410	Use of Capital Reserve	-	-	51,405	-	-	-	-
591-537-988.410	Depreciation	718,368	708,884	487,192	730,788	730,788	730,788	730,788
591-907-995.000	Interest Expense	129,451	107,396	59,928	107,396	77,688	47,173	16,953
591-908-994.000	Principal Payment	-	-	-	-	-	-	-
Total expenditures		3,758,047	3,880,261	2,592,457	3,881,980	3,948,768	4,021,099	4,098,162
Revenue over (under) expenditures		1,451,363	445,305	527,906	698,763	699,506	807,289	702,733
Fund Balance, beginning of the year		28,323,964	29,775,328	29,775,328	29,775,328	30,474,091	31,173,597	31,980,886
Fund Balance, end of the year		<u>\$29,775,328</u>	<u>\$30,220,633</u>	<u>\$30,303,234</u>	<u>\$30,474,091</u>	<u>\$31,173,597</u>	<u>\$31,980,886</u>	<u>\$ 32,683,619</u>

CITY OF WIXOM, MICHIGAN
 FY 2017-18 Budget

10 Year Capital Improvement Plan
 Water

Capital Project Title	Year 1 2016-2017	Year 2 2017-2018	Year 3 2018-2019	Year 4 2019-2020	Year 5 2020-2021	Year 6 2021-2022	Year 7 2022-2023	Year 8 2023-2024	Year 9 2024-2025	Year 10 2025-2026	Total
Distribution, valves, hydrants	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	-	144,000
CHANGE Water Meter Replacement Program	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-	225,000
Cross Connection Control Program	-	-	-	-	-	-	-	-	-	-	-
Water Reliability Study (MDEQ requirement)	-	20,000	-	-	-	-	-	-	-	-	20,000
Roof Repair - Maple Forest, Grand Oaks	-	20,000	20,000	-	-	-	-	-	-	-	40,000
Abandonment of Wixom Business Cntr/Wixom W Tech	-	30,000	30,000	-	-	-	-	-	-	-	60,000
Wall Street Water Main	-	-	-	-	80,000	-	-	-	-	-	80,000
Maple Forest Standby Well Maintenance	-	-	-	-	-	-	-	-	-	40,000	40,000
Grand Oaks Standby Well maintenance	-	-	-	-	-	-	-	-	-	40,000	40,000
Security Systems	-	-	-	-	25,000	-	-	-	-	-	25,000
Water Tower Paint/Recoat Inspection/Maintenance	-	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	40,500
Water Tower Cathodic Protection System	-	-	-	-	-	-	-	-	-	-	-
Storz Hydrant Retrofit	-	-	-	-	-	-	-	-	-	-	-
ADD Water main Extension I-96	-	250,000	-	-	-	-	-	-	-	-	250,000
Contract Repair & Replace	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	-	540,000
SCADA	-	-	-	75,000	-	-	-	-	-	-	75,000
Total Expenditures	101,000	425,500	155,500	180,500	210,500	105,500	105,500	105,500	105,500	84,500	1,579,500
Project Funding Source											
Fee for Service	101,000	425,500	155,500	180,500	210,500	105,500	105,500	105,500	105,500	84,500	1,579,500
Total Funding	101,000	425,500	155,500	180,500	210,500	105,500	105,500	105,500	105,500	84,500	1,579,500

City of Wixom, Michigan
 Water and Sewer Rates Survey - April 2017

City	Combined Rates	Water Rate	Method	Sewer Rate	Method
Berkley	\$39.70	\$19.30	MCF	\$20.40	MCF
Milford Village	\$45.02	\$24.50	MCF	\$20.52	MCF
Bingham Farms	\$49.01	\$25.69	MCF	\$23.32	MCF
Wixom FY 2016-2017	\$59.00	\$36.25	MCF	\$22.75	MCF
Detroit	\$63.46	\$17.08	MCF	\$46.38	MCF
Troy	\$63.80	\$31.90	MCF	\$31.90	MCF
Wixom FY 2017-2018	\$64.10	\$38.80	MCF	\$25.30	MCF
West Bloomfield	\$65.36	\$38.54	MCF	\$26.82	MCF
Novi	\$68.00	\$32.00	MCF	\$36.00	MCF
Beverly Hills	\$69.67	\$18.02	MCF	\$51.65	MCF
Pleasant Ridge	\$71.47	\$40.15	MCF	\$31.32	MCF
Farmington Hills	\$71.75	\$38.40	MCF	\$33.35	MCF
Madison Heights	\$72.20	\$33.90	MCF	\$38.30	MCF
Pontiac	\$78.77	\$39.14	MCF	\$39.63	MCF
Waterford	\$82.88	\$19.30	MCF	\$63.58	MCF
Clawson	\$95.00	\$26.80	MCF	\$68.20	MCF
Rochester Hills	\$95.80	\$57.00	MCF	\$56.00	MCF
Auburn Hills	\$98.98	\$53.83	MCF	\$45.15	MCF
Southfield	\$100.64	\$41.27	MCF	\$59.37	MCF
Walled Lake	\$101.10	\$58.70	MCF	\$42.40	MCF
Hazel Park	\$104.60	\$49.70	MCF	\$54.90	MCF
Commerce	\$109.63	\$77.80	MCF	\$31.83	MCF
Oak Park	\$113.30	\$39.40	MCF	\$73.90	MCF
Farmington	\$117.10	\$51.60	MCF	\$65.50	MCF
Lathrup Village	\$117.23	\$38.73	MCF	\$78.50	MCF
Bloomfield Twp.	\$120.40	\$52.00	MCF	\$68.40	MCF
Huntington Woods	\$120.80	\$60.40	MCF	\$60.40	MCF
Royal Oak	\$121.10	\$60.55	MCF	\$60.55	MCF
Ferndale	\$122.59	\$41.59	MCF	\$81.00	MCF
Northville	\$134.90	\$75.10	MCF	\$59.80	MCF
Birmingham	\$140.40	\$43.60	MCF	\$96.80	MCF

Fiscal Year 2017-2018

Appendix A

Financial Management Policies

The City will follow the Financial Management Policies listed below. Recognize that financial conditions may change to warrant a possible deviation from these policies.

Operating Budget Policies

The City will pay for all current expenditures with current revenues and fund balance. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debts.

The Budget will provide for adequate maintenance of capital plan and equipment and for their orderly replacement.

The Budget will provide for adequate funding of all retirement systems.

The City will maintain a budgetary control system to help it adhere to the budget.

The City administration will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.

Each year, the City will update expenditure projections for the next fiscal year. Projections will include estimated operating costs of future capital improvements that are included in the capital budget.

Where possible, the City will integrate performance measurement and productivity indicators with the budget.

Capital Improvement Programs

The City will make all capital improvements in accordance with an adopted Capital Improvement Program.

The City will develop a multi-year plan for capital improvements and update it annually.

The City will enact an annual capital budget based on the multi-year Capital Improvement Plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be calculated and included in capital budget projects.

The City will coordinate development of the Capital Improvement Budget with development of the Operating Budget. Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts.

The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and the City priorities, and who's operating and maintenance costs have been included in operating budget forecasts.

The City will maintain all its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.

The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to council for approval.

The City will determine the least costly financing method for all new projects.

Debt Policies

The City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.

When the City finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project.

When possible, on all debt-financed projects, the City will make a down payment of at least ten percent of total project cost from current revenues.

Total debt service for general obligation debt will not exceed an acceptable range as to the total annual locally generated operating revenue.

Total general-obligation debt will not exceed ten to twenty percent of the assessed valuation of taxable property.

Where possible, the City will use special assessment, revenue, or other self-supporting bonds instead of general-obligation bonds.

The City will not use long-term debt for current operations.

The City will retire tax anticipation debt annually and will retire bond anticipation debt within six months after completion of the project.

The City will maintain good communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus.

Revenue Policies

The City will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.

The City will estimate its annual revenues by an objective, analytical process.

The City will project revenues for the next fiscal year. Each existing and potential revenue source will be reexamined annually.

The City will maintain sound appraisal procedures to keep property values current. Property will be assessed at fifty percent of full market value.

A review of assessments of all property will be made on an annual basis. Reappraisals will be made of all property at least every ten years.

The City will follow an aggressive policy of collecting property tax revenues. The annual level of uncollected personal property taxes will generally to exceed five percent.

The City will establish all user charges and fees at a level related to the cost of providing the services.

Each year, the City will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.

The City will automatically revise user fees with review of the governing board to adjust for the effects of inflation.

The City will set fees for other user activities, such as recreational services, at a level determined necessary to partially support the direct and indirect cost of the activity.

Reserve Policies

The City will establish a Capital Planning Fund and will appropriate funds to it annually to provide for timely replacement of equipment/vehicles.

Investment Policies

When permitted by law, the City will combine cash from several different funds for investment purposes.

The City will analyze market conditions and investment securities regularly to determine what yield can be obtained.

The City will attempt to obtain the best possible return on all cash investments.

The accounting system will provide regular information concerning cash position and investment performance.

Accounting, Auditing, and Financial Reporting Policies

The City will establish and maintain a high standard of accounting practices and will implement and follow reporting requirements as stipulated in GASB 34.

The accounting system will maintain records on a basis consistent with accepted standards for local government accounting.

Regular monthly and annual financial reports will present a summary of financial activity by major types of funds.


Where possible, the reporting system will also provide monthly information on the total cost of specific services by type of expenditure and, if necessary, by fund.

An independent public accounting firm will perform an annual audit and will publicly issue a financial opinion.

The City will adhere to Public Act 493 which now requires a general appropriation act for all funds except trust and agency, internal service, enterprise, debt service and capital project funds for which the legislative body may pass a special appropriation act. A budget and general appropriations act are required for only the general fund and each special revenue fund. This will exclude the need for budget resolutions for all capital project funds, debt service funds, trust and agency funds, and enterprise funds. These excluded funds will still be discussed and examined during budget sessions, but budget resolutions will not be required on the passage of the Budget.

FY2017/2018 Budget Deliberations Special Report

TO: Mayor Kevin W. Hinkley and Members of the Wixom City Council

FROM: Clarence E. Goodlein, City Manager 

DATE: April 11, 2017

SUBJECT: Capital Asset Needs and Cost Analysis

A recent analysis of the City's capital asset needs and their accompanying costs was performed recently. The purpose of this analysis was to determine which capital assets were in need of replacement or repair over the next ten (10) years, the expected cost of each replacement or repair, and which of these items were not currently included in the City's current capital plan. As a result of this analysis, a list of these items was created (see Attachment I), and it was estimated that as much as \$7.84M may be necessary. Most importantly, it was determined that the City's current capital plan contains only \$1.73M of planned expenditure over the next ten (10) years and that approximately \$6.11M of probable capital asset needs were not being funded presently.

The current revenue and operating expenses forecast for the next ten (10) years suggests that it will be difficult to fund unplanned capital asset needs without additional revenue. While it may be that some of the unplanned capital asset needs can be expensed with revenue from development and construction and any changes in the Headlee Amendment and Proposal A, any revenue windfalls would more likely and more appropriately be expensed to operational needs and the delivery of core City services.


	Estimate	In Current Capital Plan	Not in Capital Plan
City Hall			
Roof	210,000	280,000	(70,000)
Flooring	65,000	50,000	15,000
HVAC	290,000	150,000	140,000
Building Lighting	45,000		45,000
Parking Lot Paving	1,000,000	290,000	710,000
Parking Lot Security Prep	7,500		7,500
Parking Lot Lighting	75,000		75,000
Caulking, Paint, Restrooms	75,000	165,000	(90,000)
Security Alarm	50,000	50,000	-
Generator Wiring/MCC Changes	75,000		75,000
	1,892,500	985,000	907,500
Police			
Flooring	26,000		26,000
Building Lighting	45,000		45,000
Caulking, Paint, Restrooms	75,000		75,000
Security Alarm	75,000		75,000
Security Fence for Police Cars	45,000		45,000
Generator Replacement	400,000		400,000
	666,000	-	666,000
Community Center			
Roof	185,000	100,000	85,000
Roof Structural Fix	60,000		60,000
Flooring	65,000	44,000	21,000
HVAC	94,000		94,000
Building Lighting	35,000		35,000
Stage Lighting	2,500		2,500
Rental Banquet Hall Upgrades	100,000	93,500	6,500
Exterior Caulking & Paint	30,000		30,000
Security Alarm	45,000		45,000
Pond - Pumps, Filtration, Gunite Surface	225,000		225,000
Kitchen Equipment	175,000	13,000	162,000
Generator	200,000		200,000
	1,216,500	250,500	966,000
Library Building			
HVAC	94,000		94,000
Building Lighting	35,000		35,000
Security Alarm	55,000		55,000
Generator	75,000		75,000
	259,000	-	259,000

	Estimate	In Current Capital Plan	Not in Capital Plan
Fire Station #1			
Roof	190,000	50,000	140,000
Flooring	25,000		25,000
Building Lighting	40,000		40,000
HVAC	290,000		290,000
Parking Lot	445,000	250,000	195,000
Parking Lot Lights	5,000		5,000
Caulking & Paint	30,000		30,000
Security Alarm	85,000		85,000
Voice / Data Pagers	12,000		12,000
	1,122,000	300,000	822,000
DPW			
Roof	220,000		220,000
Flooring	18,000		18,000
Caulking & Paint	80,000		80,000
Security Alarm	85,000		85,000
Access Driveway	300,000		300,000
Parking Lot	60,000		60,000
Service Drive & Around DPW	190,000		190,000
Generator	100,000		100,000
	1,053,000	-	1,053,000
Gilbert Willis Park			
Outdoor Pavilion	15,000		15,000
Outdoor Pavilion w/ Fireplace	19,000		19,000
Comfort Station	65,000		65,000
Building Lighting	2,500		2,500
Access Drive & Parking	460,000		460,000
Tennis Courts	23,000	20,000	3,000
Tennis Court Fencing	85,000		85,000
Parking Lot Lighting	27,000		27,000
	696,500	20,000	676,500
Gunnar Metalla Park			
Comfort Station	45,000	10,000	35,000
Outdoor Pavilion	55,000		55,000
Building Lighting	3,000		3,000
Access Drive	26,000		26,000
Parking Lot	66,000	40,000	26,000
Parking Lot Lighting	13,000		13,000
Tennis Courts	14,000	15,000	(1,000)
	222,000	65,000	157,000

	Estimate	In Current Capital Plan	Not in Capital Plan
Habitat Park			
Parking Lot	95,000	25,214	69,786
Boardwalk	20,000		20,000
	115,000	25,214	89,786
Sibley Park			
Gazebo	2,500		2,500
Paved Area	108,000		108,000
	110,500	-	110,500
Mack Park			
Gazebo	25,000	2,000	23,000
Lighting	500		500
	25,500	2,000	23,500
Munshaw House			
Barn Repairs	155,000		155,000
Demo House	12,000		12,000
	167,000	-	167,000
GIS Hardware & Software			
Server	7,500		7,500
Backup Server	7,500		7,500
Operating Software	3,000		3,000
Application Software	10,000		10,000
	28,000	-	28,000
General			
Pole Lighting Refurbish VCA	50,000		50,000
Pole Lighting Cameras VCA	200,000		200,000
Telephone	25,100	90,000	(64,900)
	275,100	90,000	185,100
General Capital Improvements	7,848,600	1,737,714	6,110,886
Enterprise Capital Improvements			
WWTP	999,000		999,000
Water / Booster Station	31,500		31,500
Grand Oaks Well House	201,500		201,500
Wixom W Tech Center Well House	195,000		195,000
Maple Forest Well House	131,500		131,500
Enterprise Capital Improvements	1,558,500	-	1,558,500
TOTAL:	9,407,100	1,737,714	7,669,386
	Estimate	In Current Capital Plan	Not in Capital Plan

FY2017/2018 Budget Deliberations Special Report

TO: Mayor Kevin W. Hinkley and Members of the Wixom City Council

FROM: Clarence E. Goodlein, City Manager 

DATE: April 11, 2017

SUBJECT: Appropriations from the Budget Stabilization Fund

In response to comments from City Council concerning the Budget Stabilization Fund and the use of some of the fund's assets for capital expenses, the City Manager's Office met with the Finance Director and learned that the fund's balance was approximately \$4.8M and that it was prudent that the City spend no more than \$2.2M - \$2.4M to defray capital asset needs or repairs. Consequently, the City Manager's Office met with the Economic and Community Development Director, the Director of Public Works, the City Planner, and the City Attorney and discussed unfunded capital projects that could be expensed with this money, if the City Council chose to do so. It is recommended that the following projects all be funded and completed with funds from the Budget Stabilization fund unless funding from Act 51 transfers to the Local Road Fund occurs. Should this funding occur, then it is recommended that the reconstruction and renovation of Liberty Drive, Cartier Court, and Cartier Drive be completed with funds from this transfer. The City Manager's Office and Finance Department are presently inquiring to determine whether this transfer is allowable and, if so, to what extent and in which manner funds may be transferred for this purpose.

The projects recommended for completion and expense from Budget Stabilization funds are:

- Reconstruction of the Parking Lot at the City Hall Campus; it is estimated that the cost of this renovation would be approximately \$1,100,000.
- Renovation and expansion of the City Parking lot bounded by Old Wixom Road, Pontiac Trail, South Wixom Road, and Wainstock; it is estimated that the cost of this renovation would be approximately \$500,000.
- Development of a comprehensive and integrated Master Plan for land use, parks and recreation facilities, and the Downtown Development Authority; it is estimated that this cost would be no more than \$125,000.
- Reconstruction and renovation of Magellan Drive; it is estimate that this cost would be approximately \$420,000.
- Reconstruction and renovation of Liberty Drive (if funding from an Act 51 transfer is not possible); it is estimate that this cost would be approximately \$175,000.

- Reconstruction and renovation of Cartier Court (if funding from an Act 51 transfer is not possible); it is estimate that this cost would be approximately \$20,000.
- Reconstruction of Cartier Drive (if funding from an Act 51 transfer is not possible); it is estimate that this cost would be approximately \$50,000.

The completion of these projects with funding from the Budget Stabilization fund is an appropriate use of this money. The use of these funds for the aforementioned purposes is consistent with guidelines that we have received from our auditors and provides the City the best use of the funds, in the opinion of staff. The projects that have been identified as being remedied by the aforementioned expense would enhance the City's economic development and encourage residents, visitors, and businesses to frequent businesses in the downtown area.

Specifically, the reconstruction of the City Hall Campus parking lot is required to prevent further deterioration of the pavement base and dilapidation and failure of the storm water collection/catch basins that are in various states of collapse. In the opinion of our engineers and the DPW Director, the parking lot cannot be repaired and any repairs would waste funds that should be spent on reconstruction. The reconstruction of the City Hall Campus parking lot will attract economic development to the VCA as well as buyers to new homes and condominiums being built there now. The proximity of the City Hall Campus to VCA businesses, new homes, the soon to be completed Trailway path, and planned future development, such as the Hopkins Barn, causes the reconstruction of the parking lot to be important and pivotal to the economic development of the downtown and VCA as well as to the purchase of nearby new homes by persons seeking to live in pleasing surroundings and a City in which they can take pride.

The renovation and expansion of the City parking lot that is bounded by Old Wixom Road, Pontiac Trail, South Wixom Road, and Wainstock is critical to the economic development and vitality of the VCA and downtown businesses. The importance of this proposal and downtown City-owned parking lots, in general, has been recognized by urban planners and planning experts for some time and has been considered often to be a deciding factor on whether developing downtowns and their businesses succeed or fail. As you can see by correspondence from the City's Planner, Carmine Avantini, City-owned parking lots are "critical for businesses to remain vital" (see Attachment I). The renovation and expansion of this parking area will support area businesses and encourage new businesses to open in that area as property on Wainstock and Old Wixom Road becomes available for the construction and development of commercial buildings and developments.

The development of a comprehensive and integrated land use, parks and recreation, and Downtown Development Authority Master Plan is also critical to the City's economic prosperity through business and residential developments. An integrated Master Plan, as proposed, will

provide the City with not only protection from inappropriate land use and development, but will become a *steering document* for developers wishing to build in the City, as well as a unified vision for future development that can be utilized by staff and elected officials during their meetings with businesses and residential developers wishing to build in the City. A unified and comprehensive Master Plan, such as that proposed, would also act as an effective marketing document for the City. It is certainly undeniable that a professionally prepared and comprehensive document, such as this, would provide developers, businesses, and prospective home buyers with the thinking that the City was serious about its land use, parks and downtown, and its future. It would seem that these factors would encourage business and residential developments; many nearby communities, such as Novi and Farmington Hills, have chosen to develop plans such as this for these purposes.

The reconstruction of Magellan Drive would be important to the City's economic development and the retention of businesses on that road and nearby roads. The road's state of deterioration (i.e. PASER rating of 3) has been responsible for the loss of business development on that roadway (i.e. Google in 2016, who selected a site on Magellan Drive in Novi with a PASER rating of 8) and business development elsewhere. Roads, such as this, are frequently interpreted by businesses as a community's lack of commitment to business enterprises and the maintenance of infrastructure that facilitates the success of businesses. It has been City staff's experiences that many foreign-owned corporations are very sensitive about the ambiance and professional presentation that is created by not only their buildings and properties, and their appearances, but also by the cleanliness and state of their roads and any City lighting that is provided. Consequently, good roads not only encourage businesses to settle in communities, but also facilitate the retention of businesses and tax base.

In this regard, it is also proposed that Liberty Drive, Cartier Court, and Cartier Drive be repaired. While these roads are not in the same state of disrepair as Magellan Drive, the repair of these roads, along with Magellan Drive, would bring them to the level of the roads in the City of Novi, which are better. It is believed that the repair of these roads would not only demonstrate the City's commitment to businesses on these roads, but that it would also discourage businesses from relocating to businesses complexes nearby in Novi where they could have better *curb appeal*. Additionally, it is thought that these roadway renovations could facilitate roadway widening partnerships should *Class C Roadway* funding for the widening of Beck Road become available.



CIB PLANNING

Community Image Builders

ATTACHMENT 1

April 3, 2017

City of Wixom
49045 Pontiac Trail
Wixom, MI 48393-2567

Attention: Mr. Clarence Goodlein, City Manager

Subject: Downtown Parking: Public vs Private Ownership

Dear Mr. Goodlein:

At your request, we have reviewed the subject of private versus publicly-owned parking in traditional downtowns, like the Wixom Village Center Area (VCA). The basis for this review is a review of pertinent research, discussions with downtown retailing expert and urban planner, Bob Gibbs from the Gibbs Planning Group, and my own personal experiences over the past 34 years. One of the pertinent articles we found related to downtown parking is entitled "The Importance of Parking in Planning for Livable Communities" by CMAP. It discusses how critical it is for businesses to have available parking in the downtown for it to remain vital.

The following are reasons why it is in the best interest of the City of Wixom to own and maintain downtown parking lots, in close proximity to businesses and mixed-use developments:

- The zoning ordinance allows non-residential uses within 300 feet of a parking lot to count spaces toward meeting ordinance requirements. If a public lot were to become privately-owned, businesses within 300 feet would now have to provide on-site parking;
- If developers do not need to provide on-site parking, they can maximize their site for buildings and use the public lots for parking;
- If there is not enough public parking in an area and on-site spaces must be provided, this lessens the taxable value of the site and generates less revenue for the City;
- The sale of a public lot would permanently prevent other local businesses and residents from using it and create a shortage of parking in that area. This would discourage improvements in abutting buildings and decrease the value of those properties;
- Maintenance of parking lots is generally not as good when privately-owned because it depends upon the profitability of the company at a specific point in time. Local government, on the other hand, has a variety of financing mechanisms available to improve the lot;

17195 Silver Parkway, #309
Fenton, MI 48430

Phone: 810-335-3800
Email: avantini@cibplanning.com

Mr. Clarence Goodlein, City Manager
City of Wixom
Downtown Parking Review
April 3, 2017
Page 2

- It is extremely difficult and costly to acquire and combine privately-owned properties to create a shared public lot, should one be needed in the future; and
- Individually-owned private lots yield far less parking spaces than shared parking in public lots. They also tend to create more access points, negatively impacting operations on the abutting street.

If you should have any further questions, please contact us at 810-335-3800.

Sincerely,

CIB PLANNING



Carmine P. Avantini, AICP
President



39 Additional Parking Spots

11 Additional Parking Spots

Diffin-Umlor & Associates

14 Additional Parking Spots

© 2016 Google

Google earth

1999

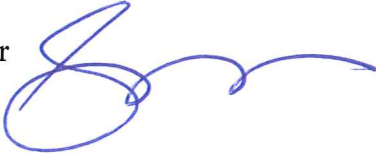
42°31'25.90" N 83°32'13.75" W elev 962 ft eye at 1459 ft

ATTACHMENT

11

FY2017/2018 Budget Deliberations Special Report

TO: Mayor Kevin W. Hinkley and Members of the Wixom City Council

FROM: Clarence E. Goodlein, City Manager 

DATE: April 11, 2017

SUBJECT: Special Assessment Districts as a Method of Financing the Renovation and Reconstruction of City Roads

As you know from our previous discussions of the deteriorating state of our roads in the industrial and manufacturing areas of the City, the repair of these roads will not occur unless other than City road millage funds are earmarked for this purpose. As you are aware, the current Road Millage collects only about \$789,000/year and, historically, two or more years of revenue has been required to renovate and repair local roads in and near the City's subdivisions according to our Local Roads Road Maintenance & Renovation Plan. Since current road millage revenue and future road millage revenue do not and will not provide funds that can be easily designated for renovation and reconstruction of roads in the City's industrial and manufacturing areas and since the likelihood of additional state or federal funding for road repairs continues to be remote, it is fitting that the City Council consider whether *special tax assessments* and establishment of *special assessment districts* (SAD) are appropriate to fund these road improvements.

The following questions and answers have been composed by staff, and it is hoped that they provide City Council with answers to questions that they may have about the use of SADs for road repairs in the City.

What are Special Assessments for Roads?

Special assessments are charges imposed upon real property that receives a "special benefit" from a road improvement (which might include grading, paving, resurfacing, rebuilding, or other improvements). The costs of the road improvement are spread among the "benefiting" parcels of land in proportion to the "special benefit" each parcel receives from the road improvement.

What is a "Special Benefit"?

To provide a "special benefit," a road improvement must increase the market value of the property that is specially assessed. The increase in property value does not need to be equal to the special assessment. But the amount of the special assessment against the property must be "reasonably proportional" to that the property's increase in market value as a result of the road improvement.

A property owner can appeal the special assessment to the Tax Tribunal based on lack of a sufficient "special benefit," and the Tribunal must decide if the land derives a "special benefit" from the road improvement, which is a question of fact. Future benefits to the property can be a

“special benefit,” so the increase in value does not have to be evaluated only in terms of the present use. If a potential purchaser would pay a greater price for the property in light of the road improvement than he would otherwise pay for the property, then that is a basis for finding a “special benefit.” Unimproved lands may be excluded from a special assessment if no special benefit from the road improvement is found. Benefits to the public health and safety of the area are also taken into consideration by the Tax Tribunal.

The Tribunal applies a "before and after" approach to determine benefit. They look at the value of the property without the road improvement and with the improvement. The difference equals the value of the road improvement which is then measured against the amount of the special assessment.

What are Special Assessment Districts for Roads?

A Special Assessment District (SAD) for roads is that part of a City, Village, or Township that will receive a special benefit from a road improvement. A SAD for a road(s) usually includes those properties that front upon the road(s) proposed to be improved.

How is a Special Assessment for Roads Initiated?

A City Council, Village Council, or Township Board may initiate a special assessment for road improvements itself, unless written objections are filed by record owners constituting 20% of the land owners holding more than 20% of total road frontage involved in the improvement.

A special assessment may also be initiated by a petition of the *record owners*¹ of 50% of the total road frontage within the proposed district. This method must be used to initiate the special assessment if a 20% petition has been filed as noted above.

Although a City Council, Village Council, or Township Board can initiate a *special assessment for a road improvement* itself, some communities require a 50% petition to assure that there is adequate interest in the project and the special assessment before they undertake the cost of evaluating the proposed road project.

How is a Special Assessment District for Roads Established?

Should Wixom decide to establish one or more Special Assessment Districts (SAD) for roads, then it would follow the process established by the City Charter and Chapter 3.08 of the City’s Code of Ordinances and act under the authority provided by both provisions (see Attachment I – SAD Process, Memorandum from City Attorney Carol Rosati, dated February 27, 2017). It is important to note that the City Engineer and Bond Counsel are instrumental parties in the establishment of a SAD. The City Engineer will assist the City in preparing the plans, specifications, and cost estimates for renovation or reconstruction of the road(s) designated for repair in a SAD, and he/she will give guidance as to the method under which the special

¹ *Record Owners* are the persons whose names appear on the most recent tax records of property under special assessment consideration.

assessment should be allocated between the properties in the SAD. Bond Counsel will also provide input as to the proper method of assessment to provide support for the City if there is a challenge by a property owner who alleges an absence of special benefit from the special assessment. Bond Counsel will also assist in the preparation of the actual special assessment district documents that are required by law.

What is the Procedure for Establishment of a Special Assessment District?

An outline of the procedure for the establishment of a Special Assessment District (SAD) in Wixom is attached to this memorandum (See Attachment II – Special Assessment District Procedure). You will note that there is an inconsistency between the City’s Code of Ordinances and the City Charter concerning *required notice*. It is the recommendation of the City Attorney, Carol Rosati, that the City provide the notice required by both, if City Council decides to establish any SADs.

Where Should Establishment of Special Assessment Districts be Considered?

The following Table lists those local roadways that are in need of repairs and that should be considered for repair with revenue from establishment of Special Assessment Districts.

<u>Roadway</u>	<u>Lane Miles</u>	<u>PASER Rating</u>	<u>Estimated Cost of Repair</u>
12 Mile Road West	0.25	5	\$100,000
Alpha Court	0.40	7	\$35,000
Alpha Drive	1.16	7	\$100,000
Anna Court	0.23	5	\$125,000
Avante Drive	0.44	2	\$400,000
Beck Road South of West	2.70	4	\$2,400,000
Cartier Court	0.15	6	\$20,000
Cartier Drive	0.53	7	\$50,000
Center Oaks Court	0.38	3	\$300,000
Century Court	0.70	7	\$60,000
Century Drive	1.14	5	\$340,000
Downing	0.31	7	\$60,000
Enterprise Park Drive	0.40	4	\$150,000
Grand Oaks Court	0.41	3	\$330,000
Liberty Drive	1.00	7	\$175,000
Lorie Lane	0.65	5	\$280,000
Magellan Drive	0.52	3	\$420,000
Martin Drive	0.40	5	\$200,000
Napier Road	0.75	3	\$600,000
Oak Creek Drive	0.67	7	\$60,000
Oak Creek Drive W	0.73	7	\$60,000

<u>Roadway</u>	<u>Lane Miles</u>	<u>PASER Rating</u>	<u>Estimated Cost of Repair</u>
Oakland Oaks Court	0.38	3	\$300,000
Sam's Way	0.43	4	\$230,000
Shafer Drive	0.18	5	\$100,000
Varsity Court	0.35	6	\$40,000
Wall Street	0.88	7	\$225,000
West Road	3.06	5	\$2,400,000
Total	14.43		\$9,620,000

Can Roads Such as Beck Road and West Road be Renovated With Funds Obtained from a Special Assessment District that had been Established for that Area?

Any *major*, *local*, or *private* road can be renovated with funds obtained from a Special Assessment District (SAD), subject to the caveats specified earlier in this memorandum. Beck and West roads are examples of *major* roads. Magellan and Martin Drive are examples of *local* roads. Maplewood Lane is an example of a *private* road. While there are many differences between *major* and *local* roads, truck traffic volume and overall vehicle volume are two (2) of the most significant characteristics upon which these classifications are based. Additionally, *major* roads qualify for road renovation and reconstruction grant funding from state and federal sources, if the roads are designated as part of the Federal system of major roadways, whereas *local* and *private roads* do not. Consequently, it would be prudent to seek state and federal grant funding for the renovation or reconstruction of a *major road*, if the road is designated as part of the Federal system of major roadways, before considering the establishment of a SAD to pay for any *major* road improvement.

Could the Widening and Renovation of Beck Road from Pontiac Trail to 12 Mile Road Occur with Funds from the Establishment of a Special Assessment District?

The widening of Beck Road from Pontiac Trail to 12 Mile Road could occur with funding that was provided by a Special Assessment District (SAD). Additionally, other roadway improvements, such as a railroad-crossing overpass and associated access roads, could also be funded from money that was provided by a SAD and the Federal Railroad Administration. Our engineers have estimated that the cost of widening this length of roadway is \$35-40M and the cost of a railroad-crossing overpass is \$30-35M. One problem associated with funding this initiative by a SAD is the enormity of the cost and the unlikelihood of Federal funding that could assist the City in this endeavor.

If only the widening of the roadway was undertaken, the project would take approximately ten (10) years to complete and would require a bond of no more than 15 years, the lifespan of an asphalt roadway. Consequently and without the inclusion of interest or other fees, the bond would require retirement of about \$2.5M of bond principal annually. Since it is likely that it would be difficult to substantiate that properties on other than Beck Road would receive *special benefit* as required by law, the debt payments, most likely, would be assigned to the 60 property owners along Beck Road. While each property owner's debt obligation would be apportioned most likely according to their road frontage, the additional annual taxes would be significant and

could cause many of these property owners to seek relief through a petition process or an appeal submitted to the Tax Tribunal. For instance, if it is assumed that all sixty (60) Beck Road property owners have equal frontage and that the apportionment of the debt obligation would be equal, then each property owner could expect an annual increase of more than \$41,111 in taxes². This amount could be expected to be more than twice this amount if the project included a railroad-crossing overpass.

It is also important to note that roadway widening requests for federal assistance and grants are classified as *Category C* funding requests. Because of the failing state of roads across America and the priority that federal funding has assigned to roadway renovation and reconstruction, no *Category C* funding requests have been granted for the past 10 – 12 years, while many applications continue to be filed each year. Qualified *Category C* funding requests during this period currently remain in this classification's funding queue, and if funding authorizations for *Category C* funding requests began receiving authorization today, then it is believed that new applications filed today would not receive a funding authorization until sometime near 2030. While some federal funding is currently available for the partial funding of railway-crossing overpasses from the Federal Railroad Administration, the amount is limited to \$1 – 2M and requires 50% in matching funds.

These circumstances currently make the widening of Beck Road, or the widening of Beck Road with a railroad-crossing overpass, a difficult and daunting challenge without changes to the current provisions by which federal aid is provided for *Category C* funding requests.

Is Twelve Mile Road, East from Grand River, a City Road that Could be Repaired Through Establishment of a Special Assessment District?

Twelve Mile Road east from Grand River is a county road that is maintained by the Road Commission for Oakland County (RCOC). Since this road is not under the jurisdiction of the City, the City could not establish a Special Assessment District to provide revenue for road repair. However, staff has discussed with RCOC the possibility of using tri-partite money and sharing the cost of repairing the road. It is believed that the repair of this road and the planned delivery of Detroit water as a result of a boring under I-96 will promote development along the roadway and cause current businesses to expand their presence. It is believed that these occurrences would be important to the economic development of the City, and our meetings with RCOC are continuing.

What are Some of the Shortcomings of Special Assessment Districts?

Some communities and property owners have disfavored the use of *special assessments* and *special assessment districts (SADs)* because of the long-term indebtedness that is incurred by affected property owners. Since a *special assessment* is a debt-obligation that attaches to a parcel for a number of years, it acts like a property lien and is a disincentive to the development of property as well as the buildouts or renovation of buildings. Some lenders refuse to finance

² N.B. this estimate does not include an apportionment of either bond interest or other fees related to establishment of the bond.

projects on property with *special assessments* if its term, annual payment, or total indebtedness is too great. Moreover, sometimes *special assessments* are barriers to the sale of vacant property or buildings for this same reason.

MEMORANDUM

TO: File

FROM: Carol A. Rosati

RE: SAD Process

DATE: February 27, 2017

A home rule city, such as the City of Wixom, is expressly authorized under the Home Rule Cities Act, MCL 117.4d, to provide for the assessment and reassessment of cost of any portion of any public improvement to a special district, and, if included in its charter, can levy a special assessment to the extent property in the district established is specially benefited, to pay the city's share of construction or reconstruction costs. The City Council for the City of Wixom has the power to establish special assessment districts pursuant to Chapter XI-XII of the City Charter. The decision to establish a special assessment district lies within the legislative discretion of the City Council. Special assessments are distinguished from general taxes, based upon the fact that the district or only part of the community is specially benefitted by the public expenditure. Special assessments will be sustained where the property assessed receives some special benefit from the improvement, differing from the benefit that the general public enjoys. Special assessments must be levied in proportion to the special benefit received.

In the absence of a special contract, a property owner is not personally liable for a special assessment levied against real estate. Instead, the special assessment is attached to the property and runs with the land until paid in full.

CODE OF ORDINANCES

Special assessments are governed by Chapter 3.08 of the City Code of Ordinances. The pertinent sections which outline the procedure that will be followed by the City are as follows:

3.08.060. When Council decides to make a public improvement by special assessment, it must pass a resolution setting forth the improvement intended to be made and direct the City Manager or Mayor to prepare a report containing any information the Council may require relative to such improvement.

3.08.070. The City Manager or Mayor shall prepare a report containing:

- A schedule of all property affected by the proposed improvements including the names of the owners of property within the district.
- An estimate of the cost for the project.
- The assessed valuation of each parcel of land and any tax delinquencies existing within the district.
- An indication of whether the land is improved or unimproved.
- Any other information that the Council may require.

The City Manager or Mayor then presents the report to Council, along with the plans and specifications. The report includes:

- A recommendation on what proportion of the costs should be paid by special assessment and what part, if any, should be a general obligation of the City.
- The number of installments in which the assessment should be spread.
- The land which should be included in the special assessment district.
- Whether the property affected is to be assessed according to frontage, area, valuation, benefit or another basis.

3.08.080. After presentation of the report and plans and specifications, the Council shall, by resolution, order the report and plans filed with the Clerk and set the issue for a public hearing. The public hearing shall be held not less than 10 days after notice has been sent by first class mail to all property owners in the proposed district as shown on the current assessment roll in the City.

3.08.090. Council shall hold a public hearing at the time and place notified. The hearing may be adjourned by Council to make any changes in the proposed improvement or assessments, which it believes would be in the best interest of the City. If any proposed improvement is extended or enlarged upon or additions made to the district to be assessed, no final determination may be made by Council until another public hearing is held with the same notice as required for the original hearing.

3.08.100. After the public hearing, Council must adopt a resolution determining to make the improvement and to defray whole or part of the cost of the improvement by special assessment upon the property benefited in proportion to the benefits derived. The resolution shall:

- State whether the assessment is to be based on frontage, area, valuation, benefit or another basis.
- Approve the plans and specifications for the improvements.
- Determine the number of installments in which assessments may be made.
- Determine the rate of interest to be charged on installments (not to exceed 6%).
- Designate the land upon which special assessments shall be levied.
- Direct the Assessor to prepare the special assessment roll in accordance with Council's determination.
- Designate the name by which the assessment roll shall be called.

3.08.110. The Assessor will prepare a special assessment roll including all land within the district designated by Council. The Assessor shall assess against each property the relative portion of the whole sum to be levied against all of the land in the district based on the benefit of such property to the total benefit of all of the land. The Assessor shall enter upon the roll the amount which is to be assessed to the City at large, if any.

3.08.120. Upon completion of the assessment roll, the Assessor shall certify the same (giving the date of adoption by Council). (Note: The report must be signed by the Assessor and certified in the form contained in Chapter XII of the City Charter). The certification shall also state that in making the assessments, the Assessor has used his best judgment and conformed to the directions given through the Council resolution, and in conformance with City Charter and the

City Code. The Assessor shall file the special assessment roll with the Clerk. The Clerk shall then present the special assessment roll to Council.

3.08.130. Upon receipt of the special assessment roll, the Council shall order it filed in the office of the Clerk for public examination and by resolution shall fix the time and place for a hearing on the special assessment roll. The hearing on the roll shall be held not less than 10 days after notice is given by the Clerk by first class mail to all property owners in the proposed special assessment district as shown on the current assessment rolls in the City. The notice shall specify the time and date of the meeting. The Council may, in its discretion, also publish notice of the meeting not less than 10 days prior to the date of the meeting.

3.08.140. Any person aggrieved by the special assessment may file objections in writing with the Clerk specifying the manner in which he/she deems himself/herself aggrieved. The Council will then consider these objections at the meeting.

3.08.150. If written objections are filed by owners of property who would be required to pay more than 50% of the amount of the special assessment, the improvement shall not be made unless there is an affirmative vote of five members of Council.

3.08.160. Council may correct a special assessment roll for any errors. Any changes to the roll must be noted in Council minutes.

3.08.170. After review, the Council by resolution:

- May confirm the special assessment roll with any corrections.
- Refer the roll back to the Assessor for revision.
- Annul it at any proceedings in connection therewith.

The Clerk shall endorse the date of confirmation on the special assessment roll, which confirmation shall be final and conclusive.

3.08.180. If all persons or properties to be affected by any proposed improvement agree that the improvement should be made, the City may enter into a written contract with those property owners to establish a special assessment district without going through the other procedures.

3.08.190. Upon confirmation of the special assessment roll, the special assessment becomes a lien upon the property assessed for the amount of the assessment, together with all interest and charges. The lien is collected like City taxes.

3.08.200. If there is a judgment vacating a special assessment or Council later vacates a special assessment, a lien remains upon the properties in the district for any amounts equitably or lawfully charged prior to such action. This section further provides that failure of any owner to receive notice required to be sent under the City Charter and the ordinance does not invalidate any special assessment or special assessment roll.

3.08.210. All special assessments become due upon confirmation of the special assessment roll or in annual installments not to exceed ten, as determined by Council at the time of confirmation of the roll. If there are to be annual installments, the first installment is due upon confirmation or on the following July 1st. Subsequent installments are due on July 1st of succeeding years.

Interest may not exceed 6% per year, subject to the right of advanced payment of installments with interest only to the date of payment.

3.08.220. The assessment roll is transmitted by the Clerk to the Treasurer for collection immediately after its confirmation. The City may mail statements to respective owners in the special assessment district stating the amount of the assessment and the manner in which it was to be paid, but this is not required.

3.08.230. A special assessment may be paid in whole or in part during the 60-day period from the date of confirmation of the roll without interest or penalty. Seventy-five days after the confirmation of the roll, the City Treasurer shall transmit the roll to the Assessor with all payments that have been made noted. The Assessor then must divide the remaining balance of the assessments into the number of equal installments affixed by Council. If any installment amounts to less than \$10, the Assessor is required to reduce the number of installments so that each installment is above \$10.

3.08.240. Special assessments become due on July 1st of each year and may be collected like City taxes and, if uncollected on the following 1st day of March, shall be returned to the County Treasurer with unpaid taxes as provided in Section 11.6 of the City Charter.

3.08.250. If an initial special assessment is not paid for 90 days or more, on May 1st of any year it will be certified as delinquent to the Council by the Treasurer. The Council shall then place the delinquent assessments on the tax roll for that year, together with any accrued interest to July 1st of that year. The total amount of such assessments and interest shall thereafter be collected as are City taxes due on July 1st of that year, subject to the same fees and penalties as City taxes. If uncollected on the following March 1st, the special assessment shall be returned to the County Treasurer with unpaid taxes as provided in Section 11.6 of the City Charter.

3.08.260. Monies raised by special assessments for any public improvement shall be credited to a special assessment account and shall be used only to pay the cost of the improvement, any expenses related thereto, and to repay any principal or interest on money borrowed for the special assessment, or to refund excess assessments.

3.08.270. If the assessments prove to be insufficient for any reason, Council may make additional assessments in the same ratio as the original assessments to supply the deficiency. The additional pro rata assessment shall not exceed 25% of the original assessment unless Council provides notice to all property owners in the district (the same notice as required to make the original assessment) and Council holds a meeting and reviews the additional assessment.

3.08.280. Any excess assessment may be placed in the general fund of the City if the excess is 5% or less of the assessment. If the excess assessment is larger than 5%, it shall be refunded on a pro rata basis to the owners of the property. The refund is a credit against future unpaid installments in an inverse order in which they are payable, with the balance of the refund paid in cash.

3.08.290. The City may file suit to collect any special assessment that has not been made.

3.08.300. No special assessment district may be created by Council for any one public improvement which includes property within an area in excess of 25% of the total area of the City. No public improvement project can be divided geographically for the purpose of circumventing this provision.

3.08.310. If an expenditure is made specifically for a single parcel of property, Council shall determine the part of the expenditure that should be charged to some specific premise and the special assessment will be limited to that property. The City shall provide notice by first class mail to the last known addresses of the persons which may be assessed. The notice shall state the basis of the assessment, the amount thereof and give it at least 30 days within which payment may be made to the Treasurer. If payment is not made, this fact shall be reported by the City Treasurer to the Assessor, who will then charge the amounts, together with a penalty of 10%, against the specific property on the next tax roll. You should note that notice can also be made by publication.

3.08.320. This section provides that a lawsuit may be filed:

1. Within 30 days after the confirmation of the special assessment roll, written notice is given to the Council of intention to file suit stating the grounds on which it is claimed the assessment is illegal; or
2. Within 60 days after confirmation of the roll.

3.08.330. If the court determines that a special assessment is illegal or irregular, Council has the power to cause a new assessment to be made for the same purpose for which the former assessment was done. The proceedings for reassessment will follow the same procedures and requirements as the establishment of a special assessment district in the first instance.

CITY CHARTER

Chapter XII of the City Charter also sets for the provisions governing special assessments as follows:

Section 1. Grants the City Council the power to provide for payment or for all or any part of the cost of a public improvement by levying and collecting special assessments upon properties specially benefited.

- The cost of surveys and plans for a public improvement and all expenses incident to the proceedings for the making of the improvement and the special assessment shall be deemed part of the cost.
- The term "public improvement" includes the repair and reconstruction of any structure or work, as well as the original construction thereof, unless the cost of any concrete, asphalt, or other hard surface payments were previously paid in whole or in part by a special assessment, in which event the cost of repairing such pavement or reconstructing the same shall be borne by the City at large.

Section 2. The Council shall adopt a resolution declaring the need for a special assessment for the public improvement. The resolution shall:

- State the nature of the improvement.
- State what part or portion of the cost shall be paid by special assessment.
- State what part or portion of the cost shall be paid from the general funds of the City.

- Designate the district or lands and premises upon which the special assessment shall be levied.

Section 3. Before ordering any public improvement, which is to defrayed by special assessment, the City shall:

- Cause estimates of the cost thereof to be made.
- Cause plans of the work to be prepared.
- Provide copies of the cost and plans to the City Clerk's office for public examination.
- Give notice of the proposed improvement to those in the district who may be assessed.
- The notice shall provide the time and place where the City will meet and consider any objections to the special assessment district.
- The notice must be published twice prior to the meeting where the Council will consider this in a newspaper circulating in the City. The first publication must be at least 5 days prior to such meeting.

Section 4. When any special assessment is to be based upon frontage or benefits (the typical way to allocate), the City must adopt a resolution which shall:

- Direct the resolution to the Assessor with an explanation of the total amount to be assessed and whether the assessment is to be according to frontage or benefit.
- The resolution shall describe or designate the assessment district comprising the lands and premises to be assessed.

Section 5. Upon receiving the resolution noted in Section 4, the Assessor shall:

- Make out an assessment roll entering and describing all of the lots and parcels of land to be assessed with the names of the respective owners
- Levy upon said lands and against said property the amount to be assessed in the manner directed by the City.
- Note: If the ownership of any property is unknown to the Assessor, he/she shall, in lieu of the name of the owner insert the word "unknown" and if by mistake, any person shall be improperly designated as an owner, or if property shall be assessed without the name of the owner, or with the name of a person other than the owner, such assessment shall not be considered invalid, but shall be valid against the property as though assessed in the name of the proper owner.
- When the assessment is confirmed, it shall become a lien upon the property and collected as taxes.

Section 6. If the assessment is based on frontage, the Assessor shall assess to each parcel the relative portion of the whole amount to be levied as the length of the frontage of the property bears to the whole frontage of all property to be assessed unless the shape or size of any lot is so distinct that the assessment for a different number of feet would be equitable.

If the assessment is calculated according to benefits, the Assessor shall assess each parcel of land relative to the portion of the whole sum to be levied shall be proportionate to the estimated benefit resulting to such parcel from the improvement.

"Frontage" is that part of a property which directly abuts upon the street or alley, improved or to be improved, or which the improvement is located or is to be located.

Section 7. When the Assessor completes the assessment roll, the same must be reported to the City Council. The report must be signed by the Assessor and certified in the form contained in Chapter XII of the City Charter.

Section 8. When an expense is incurred, the City is authorized to charge and collect the special assessment against the property.

- If a special assessment is to only be imposed against one property, an accounting of the labor, material and services for such expense must be verified by the City Manager with a description of the premises for which the expense was incurred, and the name of the owner. That expense would be reported to the Council.

Section 9. Council shall determine what part of the expense shall be charged, and against whom, to be reported by the Clerk to the Assessor for assessment.

Section 10. Once the Assessor receives the report, a special assessment roll and levies are prepared, together with a penalty of 10%.

- The Assessor shall report the assessment to the Council.
- Notice shall be provided to all property owners in the district with a time and place when the Council will meet to consider the assessment roll and where property owners can object.
- Notice of the meeting must be published twice prior to such meeting in a newspaper circulating in the City, the first publication to be at least 5 days prior to the meeting. Notice can be provided by registered mail to the persons named in the roll at their known addresses. If notice is provided by publication, the Council may order the cost to be added to the roll and distributed pro rata according to the amounts of the assessments.

Section 11. Once the special assessment roll is reported to the City Council, the same is filed in the Clerk's office. Before confirming the assessment roll, the City will set a time to review the assessment, provide a notice of hearing of the filing of such assessment roll to be published twice prior to such hearing in a newspaper circulating in the City, the first publication to be at least 5 days before such hearing. Any person objecting to the assessment may file his objections in writing to the Clerk.

Section 12. At the time and place noted for the meeting in Section 11, the City shall meet, review the assessment roll, and hear any objections. The Council may correct said roll as to any assessment, description or premises, or other matter, and may confirm the roll as reported or as corrected. Council may also refer the assessment roll back to the Assessor for revision. Council may also annul it and direct a new assessment, in which case the same proceedings must be had in setting the new assessment. When a special assessment is confirmed, the Clerk shall make an endorsement upon the roll showing the date of confirmation.

Section 13. An assessment roll confirmed by the Council is final and conclusive.

Section 14. All special assessments shall from the date of confirmation constitute a lien upon property until paid.

Section 15. Special assessments shall be payable in such number of equal annual installments, not exceeding 10, as Council determines.

- First installment of a special assessment shall be due and paid within 30 days after confirmation.
- One installment shall be due and paid each year thereafter upon the same day of the year that the roll was confirmed, with annual interest at a rate set by the Council not exceeding 6% (but no interest may be charged until 30 days after confirmation).
- The whole assessment may be paid to the City Treasurer at any time in full with accrued interest and penalties.
- If any special assessment or installment is not paid when due, the amount shall be deemed to be delinquent and shall be collected with interest at the rate of one half of one percent for each month or fraction thereof that the same remains unpaid before being reported to the Council for the purposes of being reassessed upon the City tax roll.

Section 16. Where special assessments have not been paid in whole or in part, the City is authorized to cause the reassessment of such special assessments and to enforce collection.

- Whenever for any cause, mistake or inadvertence the amount assessed is insufficient to pay that portion of the cost of the improvement which the City has determined should be assessed, the City may reassess and continue to reassess until a sufficient assessment has been made to cover all of the cost.

Section 17. No judgment vacating a special assessment will destroy or impair the lien of the City upon the premises for any amount that can equitably be charged.

Section 18. When the special assessment is confirmed, the City shall direct the assessment to be made and collected.

- The City Clerk shall deliver to the City Treasurer said special assessment roll to which he/she shall attach a warrant commanding the City Treasurer to collect for each of the persons assessed and advising that if any person refuses or neglects to pay, the Treasurer shall levy and collect the same through the tax roll.
- The warrant shall require the City Treasurer, on the first day of June following the date when such assessment has become delinquent, to submit to the Council a sworn statement of all assessments or parts thereof which are delinquent or unpaid, including a list of persons delinquent, a description of the property, and the amount unpaid.

Section 19. Upon receiving the special assessment roll and warrant, the Treasurer shall proceed to collect the amounts assessed therein. If a person should refuse to pay the assessment, the Treasurer shall seize and levy upon any personal property found within the City and sell the same at public auction, first giving 6 days' notice of the time and place of said sale by posting such notice in three public places in the City where such property may be found.¹ The proceeds of the sale less the costs and expenses shall be applied to the assessment.

Section 20. If any assessment remains unpaid on the first day of June following the date when the same became delinquent, and has been reported by the Treasurer to the Council as noted above, the same, with accrued interest and penalties, will be transferred to the next annual City tax roll in a column headed "special assessments," with a penalty of 4% and collected with City taxes.

¹ We would not recommend that this be done.

Section 21. The City can sue to collect a special assessment.

Section 22. If it appears that there are irregularities which resulted in an incorrect assessment against a certain property, the court may still assess costs which have been incurred by the City as a judgment against the property.

Section 23. This deals with the removal of snow and ice from the sidewalk.

Section 24. Special assessments shall be held in a special fund. If there is a surplus at the conclusion of the project, the surplus is to be refunded pro rata.

Section 25. Council may divide any improvement into parts or sections and provide for separate construction and establish separate special assessment districts.

Section 26. No improvement which will be assessed to a special assessment district may be made until the Council goes out for bids. Council may reject any and all proposals in its discretion.

Section 27. Should any lot be divided after special assessment, Council may require the Assessor to apportion the uncollected amounts upon the parts of the property. The Assessor shall prepare a report of the same, and when confirmed, shall be conclusive upon all of the parties and the lots.

Section 28. Whenever any portion of the cost of an improvement is assessed to the City at large and a balance of such cost assessed to the property benefitted, Council may provide for the payment of the City's portion of such cost and installments in the same manner as those provided for private property owners.

It is my recommendation that the City Bond Counsel be contacted to set up the SAD when you are ready to proceed.

SPECIAL ASSESSMENT DISTRICT PROCEDURE

1. A decision is made to make a public improvement subject to special assessment.
2. City Council passes a resolution which shall contain information explaining the improvement intended to be made. The resolution will also direct the City Manager or Mayor to prepare a report, which will contain the following information:
 - a. A schedule of all property affected by the proposed improvements, including the names of the owners of the property.
 - b. An estimate of the cost of the project.
 - c. The assessed valuation of each parcel of land and any tax delinquencies existing within the district.
 - d. Any indication of whether the land is improved or unimproved.
 - e. Any other information that Council may require.
3. The City will work with the City Engineer to prepare the plans and cost estimates for the project.
4. The City Manager or Mayor shall prepare the report required by the Council resolution. The City Manager or Mayor then presents the report to Council, along with the plans and specifications for the project. The report will include:
 - a. A recommendation of what proportion of the cost should be paid by special assessment and what part, if any, should be a general obligation of the City.
 - b. The number of installments in which the assessment should be spread.
 - c. The land which should be included in the special assessment district.
 - d. Whether the assessment will be according to frontage, area, valuation, benefit, or another basis.
5. After presentation of the report, plans and specifications, Council shall adopt a resolution ordering the report and plans filed with the Clerk. The resolution shall also set a public hearing date, which will not be less than 10 days after notice has been sent by first class mail to all property owners in the proposed district as shown on the current assessment roll in the City. Please note that although the ordinance permits notice by first class mail, the City Charter requires that notice be published once in a newspaper circulating in the City at least 5 days prior to the meeting. Both notices should be done.
6. After the public hearing, Council must adopt a resolution which decides to either proceed with the improvement through the special assessment district and defray whole or part of the cost through special assessment, or not. This resolution must contain the following:
 - a. A statement as to whether the assessment is to be based on frontage, area, valuation, benefit or another basis.
 - b. Approve the plans and specifications for the Improvement.
 - c. Determine the number of installments in which assessments may be made.
 - d. Determine the rate of interest to be charged on installments (not to exceed 6%).
 - e. Designate the lane upon which special assessments shall be levied.
 - f. Direct the Assessor to prepare the special assessment roll.
 - g. Designate the name by which the assessment roll shall be called.

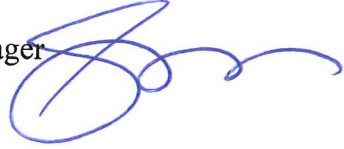
7. The Assessor will then prepare the special assessment roll. The Assessor shall assess against each property the amount to be leveled against the land in the district based on the benefit of such property to the total benefit of all the district. The Assessor shall also enter upon the roll any amount which will be assessed to the City at large.
8. After completion of the roll, the Assessor shall certify the same. Per the City Charter, the roll must be signed by the Assessor and certified in the form contained in Chapter XII of the City Charter. The certification shall also state that in making the assessments, the Assessor has used his best judgment and conformed to the directions given through the Council resolution, and that the assessment is in conformance with the City Charter and City Code.
9. The Assessor then files the special assessment roll with the Clerk.
10. The Clerk then presents the special assessment roll to the Council.
11. After receipt of the special assessment roll, the Council will pass another resolution, which will order the roll placed in the Clerk's office for public examination, and which will set a date for a public hearing on the special assessment roll. The public hearing shall be heard not less than 10 days after notice is given by the Clerk by first class mail to all property owners in the proposed special assessment district as shown on the current assessment rolls in the City. Again, the City Charter requires that notice of the meeting be published twice prior to such hearing in a newspaper circulating in the City, the first publication to be at least 5 days before the hearing. Again, the recommendation is that both notices be done.
12. Any person who objects to the special assessment may file written objections to the Clerk, which will be considered by Council at the public hearing.
13. If written objections are filed by owners comprising more than 50% of the amount of the special assessment, an affirmative vote of 5 members of Council will be required to proceed with the special assessment district and improvement.
14. Council will conduct the public hearing.
15. After the public hearing, Council may, by resolution:
 - a. Confirm the special assessment roll with any corrections.
 - b. Refer the roll back to the Assessor for revisions.
 - c. Determine not to proceed with the special assessment.
16. The Clerk shall endorse the date of confirmation on the special assessment roll.
17. Upon confirmation of the special assessment roll, the special assessment becomes a lien upon the property and the lien is collected like City taxes.
18. The assessment roll is transmitted by the Clerk to the Treasurer for collection after its confirmation. The City may mail statements to respective owners in the special assessment district stating the amount of the assessment and the manner in which it is to be paid, but this is not required.
19. The public improvement must be bid.

Additional provisions of note

1. Special assessments become due upon confirmation of the special assessment roll or in annual installments not to exceed ten, which is determined by Council at the time of confirmation of the roll. If there are annual installments, the first installment is due upon confirmation of the roll or the following July 1st. Subsequent installments are due on July 1st of succeeding years. Interest may not exceed 6% per year, subject to the right of advance payment of installments with interest only to the date of payment.
2. The special assessment may be paid in whole or part within 60 days after the date of confirmation without interest or penalty. If this is done, the Treasurer must transmit this information to the Assessor within 75 days after confirmation of the roll.
3. If an initial special assessment is not paid within 90 days or more, on May 1st of any year it will be certified as delinquent to the Council by the Treasurer. The Council shall then place the delinquent assessments on the tax roll for that year, together with any accrued interest to July 1st of that year. The total amount of assessments and interest shall be collected as City taxes due on July 1st of that year, subject to the same fees and penalties as City taxes. If uncollected on the following March 1st, the special assessment will be returned to the County Treasurer with unpaid taxes as provided in Section 11.6 of the City Charter.
4. Monies for a special assessment must be kept in a special assessment account and shall be used only to pay the costs of the improvements and any expenses and interest on money borrowed, or to refund excess assessments.
5. If assessments are insufficient, Council may make additional assessments in the same ratio as the original assessments. If this is to occur, Council must provide notice to all property owners in the district as if they were setting up the district in the first instance, and hold the meetings required.
6. Any excess assessment if 5% or less of the total assessment may be placed in the general fund of the City. If the excess is larger than 5%, it must be refunded on a prorated basis.
7. No special assessment district can be created that includes an area that is in excess of 25% of the total area of the City. The City also cannot divide a public improvement project geographically for the purpose of circumventing this provision.
8. Note: If some expenditure is made specifically for a single parcel of property in the district, Council shall determine the part of the expenditure that should be charged to some specific property and the assessment will be limited to that property. The City shall provide notice by first class mail to the last known address of the property owner which may be assessed. The notice shall state the basis of the assessment, the amount of the assessment, and give the property owner 30 days in which payment must be made to the Treasurer. If payment is not made, this is to be reported by the Treasurer to the Assessor, who will then charge the amounts, together with a penalty of 10%, against the specific property on the next tax roll.

FY2017/2018 Budget Deliberations Special Report

TO: Mayor Kevin W. Hinkley and Members of the Wixom City Council

FROM: Clarence E. Goodlein, City Manager 

DATE: April 11, 2017

SUBJECT: 10-Year Budget Projection for Police, Fire and DPW Services

So as to provide City Council with a forecast of expense for core City services (i.e. those provided by the Police and Fire Departments as well as by the Department of Public Works - DPW), a projection of these departments' expenses for the next 10 years has been prepared and is attached to this special report. You will note that two of the exhibits which are attached to this document (i.e. Attachment I and Attachment II) display data that are the same. Each of these exhibits displays the data differently, and it is hoped that doing so will enhance City Council's ability to understand future expense trends for these core services.

It is important to emphasize that staff's forecast of these expenses, as provided in Attachments I & II, is not statistically significant (i.e. $p \geq .05$) and that no statistical methods or processes were employed to provide any of the expense projections that are provided in this report. The volatility of the variables that affect the expenses of the City's core services (e.g. health insurance and pension costs, inflation, equipment and apparatus cost increases unrelated to inflation and future personnel needs) preclude the use of historical data to provide a statistically sound forecast using regression methods and models. Nevertheless, the data and the projections furnish an understanding of a possible trend of expenses for the City's core services that is sound and that imparts upon the reader an understanding of what this expense may become over the next 10 years.

In this regard, please note and thoughtfully consider the assumptions and caveats that accompany the data that is provided in Attachments I & II and do so with the consideration of the following circumstances. While the data exhibits that are found in Attachments I & II forecast that operating expenses and capital expenditures will experience annual increases of three percent (3%), the City's experience, thus far, has been that the growth of these expenses has been considerably less in recent years. Obviously, the impact of low inflation, due to the effects of the Great Recession of 2007 – 2015, has encouraged the growth of these expenses to be minimal during recent years. The use of a three percent (3%) inflation rate for projection of future expense for core City services is meant to provide readers with the *worse-case* scenario and outcome of what some economists believe the rate of inflation will be in some of the next ten (10) years. Conversely, it is believed that the use of an annual two and one-half percent (2.5%) increase in salary expenses is prudent and that it can be expected to represent the mean or median of what salary expenses will be over the next ten (10) years based upon our conversations with representatives from Rahmberg, Stover & Associates, as well as our review of written reports that discuss the opinions of public administrators concerning the future trend of public employee salary increases. Somewhat differently, staff's assumption that health insurance

and dental insurance expenses will increase at annual rates of five percent (5%) and one percent (1%), respectively, is based upon metrics and data obtained solely from the City's history of health care and dental expenses that are based upon claims made by employees, the number of employees receiving these benefits, and the recent effect of the Affordable Care Act (ACA) on these premiums. Differently, future expenses for the closed-out defined benefit pension plans have been forecast using present actuarial analyses and with an assumption that future unfunded liability will change only according to the current actuarial report. As you know, these expenses can be expected to fluctuate depending upon these plans' unfunded liability as a function of the rate of return on the pension plan's (i.e. Municipal Employees' Retirement System – MERS) investments as well as any other payment that would be made by the City in addition to required annual payments for normal pension costs and unfunded accrued pension liability for closed-out defined benefit pensions. In this regard, it is important to note and for readers to understand that these forecasted expenses, as part of the 10-Year budget projected expenses of core City services and as shown in Attachments I & II, do not reflect the effect of a decision by City Council to bond for the accrued unfunded defined benefit pension liability. Should the City Council decide to obtain a bond that would dispense with this liability, it could be expected that the future expense for core City services would be considerably less and perhaps as much as \$500,000 - \$600,000 annually.

Additionally, it is important that City Council understands that the forecast for the expense of the Police and Fire Departments, as well as that of the Department of Public Works, through FY 2026/2027 is affected by the anticipated need for additional full-time employees through this time period. In this regard and as shown in the legend of the data's assumptions on Attachment I, the expense projections include an increase of eight (8) full-time firefighters and one (1) Fire Department secretary, an increase of two (2) police officers and one (1) Police Department secretary, and the addition of two (2) DPW equipment operators. These projections are based upon both the current staffing of each department as well as projections for the growth of the City's residential and business population during the next ten (10) years. Consequently, the extent to which the projected expense of core services may increase due to the increased need for personnel is speculative at best and projected expenses for core City services may increase or decrease considerably based upon the actual need to increase personnel to maintain the current level of services or to comply with any future mandates imposed by state or federal governments as well as by case law.

Finally, it would be inappropriate to end a discussion of this topic without consideration of staff's projected expense of core services through FY2026/2027, vis-à-vis the current charter operating millage and the current charter operating millage and current special operating millage of up to 3.5 mills (see Attachment III). As you will notice from your review of the data shown in Attachment III, the current charter operating millage, with rollback, does not provide sufficient funding to meet the expense of core City services during any of the next ten (10) fiscal years. Furthermore, you will note that the projected cost of these services is projected to exceed the revenue of both the current charter operating millage and the current special operating millage (i.e. 3.5 mills) in FY2021/2022, should a special operating millage of only 3.5 mills be renewed by vote in November 2020. It is important for City Council to remember that the current charter operating millage of 7.5429 mills may be reduced considerably in future years by the combined effect of the Headlee Amendment and Proposal A, if these regulations remain unchanged.

It is important for readers to consider this data within the constraints of the assumptions and caveats shown on Attachment III. While the taxable value of residential real property has been forecast with some increased valuation due to development and construction over the next two (2) years, no increase of this value has been considered or included in the calculations of the taxable value of subsequent years so as to provide a conservative estimate of future residential taxable property values and revenue. Furthermore, an annual compounded increase of only 1% due to inflation has been included to do likewise.

In a similar fashion, the taxable value of commercial real property has been forecast with some increased valuation due to development and construction over the next two (2) years, but no increase of this value has been considered or included in the calculations of the taxable value of subsequent years so that future revenue projections from this source remain conservative and provide no false expectation of increased revenue. Although Attachment III assumes that decreases of revenue from industrial personal property tax will cease in FY2023/2024 and that industrial personal property tax from other than eligible manufacturing items¹ will remain, the statute and regulations are unclear and confusing. It is believed that this question will be settled over the next year as the Michigan Department of Treasury clarifies the definition of *eligible manufacturing items*.

Consequently, and if all the projections shown on Attachment III occur, the millage rate would increase by only 9.25% over the next ten (10) years, and that occurrence would obstruct the City's ability to reliably deliver core services to residents and businesses. Since the City has already decreased staffing through attrition that has made some work areas inefficient and less productive, and since changes to pension and health care have already occurred with significant reduction of these expenses, it would seem that the success of future budgets and the funding of city operations will be determined by the growth of taxable values primarily from the development and construction of residential units, and commercial and industrial buildings as well as the possible lessening of annual payments for unfunded accrued pension liability and other post-retirement benefits (OPEB). Certainly, changes to tax policy governed today by the Headlee Amendment and Proposal A could be helpful, but it is the thought of many public administrators and economists that it is unlikely this will occur. Moreover, many believe the State will continue to significantly restrict revenue-sharing payments to local governments and that the current and projected state funding for local-road-repair is inadequate. It is thought that these occurrences (i.e. the restriction/reduction of cities, villages and townships (CVTs) tax revenue from State and local sources, the necessity to deliver core and other services to their residents and businesses and deterioration of infrastructure for which they are responsible) will require many CVTs that can increase taxes, to do so.

¹ Industrial Personal Property Tax for *eligible manufacturing items* is in the process of retiring and is scheduled for elimination by FY2023/2024. There continues to be confusion concerning whether these items only include a company's *tools of production*, or also other appurtenances, such as desks, computers, chairs, mats, etc.

ATTACHMENT I

10 Year Budget Projection - Police, Fire, DPW

	Year 1 Proposed 2017-2018	Year 2 Projected 2018-2019	Year 3 Projected 2019-2020	Year 4 Projected 2020-2021	Year 5 Projected 2021-2022	Year 6 Projected 2022-2023	Year 7 Projected 2023-2024	Year 8 Projected 2024-2025	Year 9 Projected 2025-2026	Year 10 Projected 2026-2027	Total All Years
Operating											
PD Operating	444,620	457,959	471,697	485,848	500,424	515,436	530,900	546,827	563,231	580,128	5,097,070
FD Operating	265,137	273,092	281,284	289,723	298,415	307,366	316,587	326,084	335,866	345,942	3,039,496
DPW Operating	328,760	338,623	348,781	359,245	370,022	381,123	392,557	404,333	416,463	428,957	3,768,864
Total Operating	1,038,517	1,069,674	1,101,762	1,134,816	1,168,861	1,203,925	1,240,044	1,277,244	1,315,560	1,355,027	11,905,430
Capital Improvement											
PD Capital	188,200	188,500	128,500	223,500	260,700	135,200	297,200	139,200	296,500	208,000	2,065,500
FD Capital	117,000	490,000	575,000	35,000	45,000	47,000	17,000	287,000	82,000	130,000	1,825,000
DPW Capital	205,000	175,000	270,000	220,000	240,000	145,000	155,000	135,000	140,000	220,000	1,905,000
Total Capital	510,200	853,500	973,500	478,500	545,700	327,200	469,200	561,200	518,500	558,000	5,795,500
Wages & Fringes											
PD Wage & Fringe	2,873,933	3,047,190	3,302,733	3,455,202	3,602,584	3,714,499	3,914,484	4,026,810	4,199,398	4,312,303	36,449,136
FD Wage & Fring	786,221	814,826	843,928	1,077,828	1,189,024	1,225,139	1,262,300	1,299,211	1,333,857	1,502,923	11,335,257
DPW Wage & Fringe	1,041,168	1,167,020	1,224,094	1,264,914	1,308,683	1,425,147	1,467,096	1,510,181	1,550,775	1,590,261	13,549,339
Total Wage & Fringe	4,701,322	5,029,036	5,370,755	5,797,944	6,100,291	6,364,785	6,643,880	6,836,202	7,084,030	7,405,487	61,333,732
Grand Total	6,250,039	6,952,210	7,446,017	7,411,260	7,814,852	7,895,910	8,353,124	8,674,646	8,918,090	9,318,514	79,034,662

Assumptions

- Operating expenditures are increased 3% for inflation
- Wages are increased 2.5% per year
- Fringes
 - Health insurance increases of 5% per year
 - Dental insurance increases of 1.5% per year
- MERS Defined Benefit increases are based upon our actuarial and can vary widely year to year
- Anticipated Full-time Personnel Needs
 - Fire Department
 - FY 17/18 - 2 Firefighters
 - FY 20/21 - 3 Firefighters
 - FY 21/22 - 1 Secretary
 - FY 26/27 - 3 Firefighters
 - Police Department
 - FY 19/20 - 1 Police Officer
 - FY 23/24 - 1 Police Officer
 - FY 25/26 - 1 Secretary
- DPW
 - FY 18/19 - 1 Equipment Operator
 - FY 22/23 - 1 Equipment Operator

ATTACHMENT II

<u>Police Department</u>	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	Proposed 2017-2018	Projected 2018-2019	Projected 2019-2020	Projected 2020-2021	Projected 2021-2022	Projected 2022-2023	Projected 2023-2024	Projected 2024-2025	Projected 2025-2026	Projected 2026-2027
Operating	\$444,620	\$457,959	\$471,697	\$485,848	\$500,424	\$515,436	\$530,900	\$546,827	\$563,231	\$580,128
Capital Improvement	\$188,200	\$188,500	\$128,500	\$223,500	\$260,700	\$135,200	\$297,200	\$139,200	\$296,500	\$208,000
Wages & Fringes	\$2,873,933	\$3,047,190	\$3,302,733	\$3,455,202	\$3,602,584	\$3,714,499	\$3,914,484	\$4,026,810	\$4,199,398	\$4,312,303
PD Total	\$3,506,753	\$3,693,649	\$3,902,930	\$4,164,550	\$4,363,708	\$4,365,135	\$4,742,584	\$4,712,837	\$5,059,129	\$5,100,431
Percent of Grand Total	56.11%	53.13%	52.42%	56.19%	55.84%	55.28%	56.78%	54.33%	56.73%	54.73%

<u>Fire Department</u>	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	Proposed 2017-2018	Projected 2018-2019	Projected 2019-2020	Projected 2020-2021	Projected 2021-2022	Projected 2022-2023	Projected 2023-2024	Projected 2024-2025	Projected 2025-2026	Projected 2026-2027
Operating	\$265,137	\$273,092	\$281,284	\$289,723	\$298,415	\$307,366	\$316,587	\$326,084	\$335,866	\$345,942
Capital Improvement	\$117,000	\$490,000	\$575,000	\$35,000	\$45,000	\$47,000	\$17,000	\$287,000	\$82,000	\$130,000
Wages & Fringes	\$786,221	\$814,826	\$843,928	\$1,077,828	\$1,189,024	\$1,225,139	\$1,262,300	\$1,299,211	\$1,333,857	\$1,502,923
FD Total	\$1,168,358	\$1,577,918	\$1,700,212	\$1,402,551	\$1,532,439	\$1,579,505	\$1,595,887	\$1,912,295	\$1,751,723	\$1,978,865
Percent of Grand Total	18.69%	22.70%	22.83%	18.92%	19.61%	20.00%	19.11%	22.04%	19.64%	21.24%

<u>DPW</u>	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	Proposed 2017-2018	Projected 2018-2019	Projected 2019-2020	Projected 2020-2021	Projected 2021-2022	Projected 2022-2023	Projected 2023-2024	Projected 2024-2025	Projected 2025-2026	Projected 2026-2027
Operating	\$328,760	\$338,623	\$348,781	\$359,245	\$370,022	\$381,123	\$392,557	\$404,333	\$416,463	\$428,957
Capital Improvement	\$205,000	\$175,000	\$270,000	\$220,000	\$240,000	\$145,000	\$155,000	\$135,000	\$140,000	\$220,000
Wages & Fringes	\$1,041,168	\$1,167,020	\$1,224,094	\$1,264,914	\$1,308,683	\$1,425,147	\$1,467,096	\$1,510,181	\$1,550,775	\$1,590,261
DPW Total	\$1,574,928	\$1,680,643	\$1,842,875	\$1,844,159	\$1,918,705	\$1,951,270	\$2,014,653	\$2,049,514	\$2,107,238	\$2,239,218
Percent of Grand Total	24.76%	23.92%	24.60%	24.12%	24.35%	24.40%	23.71%	23.08%	23.20%	23.52%

Grand Total	\$6,250,039	\$6,952,210	\$7,446,017	\$7,411,260	\$7,814,852	\$7,895,910	\$8,353,124	\$8,674,646	\$8,918,090	\$9,318,514
-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------

Fiscal Year 2017-2018 Property Tax Revenue Calculation & Core Services Vis-à-vis Projected Expenses Through FY2026-2027

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Taxable Value Real	539,216,420	565,947,560	591,944,916	607,844,090	613,922,531	620,061,756	626,262,374	632,524,998	638,850,248	645,238,750	651,691,138
Taxable Value Personal Commercial	52,951,600	65,244,900	66,549,798	67,880,794	69,238,410	70,623,178	72,035,642	73,476,354	74,945,882	76,444,799	77,973,695
Taxable Value Personal Industrial	42,255,840	33,387,210	26,709,768	21,367,814	17,094,252	13,675,401	10,940,321	8,752,257	8,839,779	8,928,177	9,017,459
Taxable Value Personal Utility	18,380,750	16,904,980	16,938,790	16,972,668	17,006,613	17,040,626	17,074,707	17,108,857	17,143,074	17,177,361	17,211,715
Taxable Value IFT (1/2)	7,407,000	5,854,210	6,029,836	6,090,135	6,151,036	6,212,546	6,274,672	6,337,419	6,400,793	6,464,801	6,529,449
Total	660,211,610	687,338,860	708,173,109	720,155,501	723,412,841	727,613,508	732,587,716	738,199,884	746,179,776	754,253,888	762,423,456
DDA	11,905,630	16,498,480	20,265,957	23,988,616	24,708,274	25,449,523	26,213,008	26,999,399	27,809,381	28,643,662	29,502,972
Brownfield	444,040	426,580	426,580	426,580	430,846	435,154	439,506	443,901	448,340	452,823	457,351
Total minus DDA	647,861,940	670,413,800	687,480,572	695,740,305	698,273,721	701,728,831	705,935,201	710,756,585	717,922,055	725,157,402	732,463,132

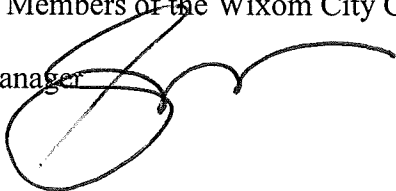
General Fund	1	1	1	1	1	1	1	1	1	1	1
Tax rate (1 Mil)	526,867	549,023	571,252	583,429	588,783	594,177	599,610	605,082	610,593	616,142	621,731
Taxes Real	113,588	115,537	110,198	106,221	103,339	101,339	100,051	99,337	100,929	102,550	104,203
Taxes Personal	7,407	5,854	6,030	6,090	6,151	6,213	6,275	6,337	6,401	6,465	6,529
Taxes IFT	647,862	670,414	687,480	695,740	698,273	701,729	705,936	710,756	717,923	725,157	732,463
Total Tax Revenue	22,552	17,066	17,066	8,260	2,533	3,456	4,207	4,820	7,167	7,234	7,306
Difference from Prior Year	39,618	47,878	50,411	53,867	58,074	62,894	67,710	72,527	77,344	82,161	87,078
Cumulative Change compared to 2016/17											

Core Services - Projected Expenses											
Vis-à-vis Projected Tax Rate											
Projected Expense (from Attachment I & II)	6,250,039	6,952,210	7,446,017	7,814,852	8,114,260	8,353,124	8,592,088	8,831,042	9,070,000	9,309,000	9,548,000
Mills Required To Meet Projected Core Services' Expenses	9.32	10.11	10.70	11.14	11.61	11.99	12.37	12.75	13.13	13.51	13.89
Current Charter Operating Millage W/Rollback	7.5429	7.5429	7.5429	7.5429	7.5429	7.5429	7.5429	7.5429	7.5429	7.5429	7.5429
Current Operating Millage W/3.5mil Sp Op Millage	11.0429	11.0429	11.0429	11.0429	11.0429	11.0429	11.0429	11.0429	11.0429	11.0429	11.0429

- Assumptions and Caveats:
- Taxable Value of Residential Real Property will Increase and Compound at an Annual Rate of 1%
 - Taxable Value of Commercial Real Property will Increase and Compound at an Annual Rate of 2%
 - Decreases from Reductions of Industrial Personal Property Tax Value K3811 Cease in FY2023/2024
 - Taxable Value of Personal Utility will Increase and Compound at an Annual Rate of .2%
 - Taxable Value of Industrial Facilities Tax will Increase and Compound at an Annual Rate of 1%

FY2017/2018 Budget Deliberations Special Report

TO: Mayor Kevin W. Hinkley and Members of the Wixom City Council

FROM: Clarence E. Goodlein, City Manager 

DATE: April 11, 2017

SUBJECT: Benefit Analysis of Bonding for Unfunded Pension and OPEB Liability

So as to provide the City Council with illustrations of the possible benefits of bonding for unfunded pension and unfunded OPEB liabilities, staff obtained data from the Municipal Employees' Retirement System of Michigan (MERS) and Public Financial Management (PFM) – the City's bonding agent. Subsequently, staff discussed the data with representatives of both entities and developed the models that are displayed in Attachment I.

Model A of Attachment I examines the costs of retiring the City's unfunded pension liability by the issuance of a bond and the City's current payment schedule that fluctuates annually depending upon MERS' rate-of-return on investments and various actuarial factors. Both cost calculations also include the "normal cost" which is the annual cost of maintaining employees in the defined benefit plan. Despite the selection of a bond model with a 20-year amortization schedule, only a ten-year payment schedule is shown. The absence of a twenty (20) year payment schedule is due to an inability to forecast the City's current unfunded pension liability beyond ten (10) years without an actuarial study costing nearly \$4,000. Without direction from City Council to proceed with an actuarial analysis in preparation for application for the issuance of a bond, a ten (10) year payment schedule was obtained from MERS without cost. A twenty (20) year bond repayment schedule was obtained from the City's bonding agent – PFM Financial Management without cost. A twenty (20) year amortization schedule was selected because it required lower annual debt service and, consequently, lower annual total payments (i.e. annual bond debt service plus normal cost).

It is important to note that the calculations found in Model A use a constant "normal cost" in each year of the model. This "normal cost" was the cost incurred in 2017, and it was used in each year of the model because actuarial forecasts for the years shown were unavailable. It is important to note, however, that the "normal cost" will vary based upon the rate-of-return of MERS' investments and employees leaving the plan through retirement, resignation, or other separation from employment. Readers should remember that Model A is a "snapshot" of what could be expected at this time and that future models, bond schedules, and MERS' payment schedules will vary based upon MERS' rate-of-return on investments, financial market conditions, the overall economic outlook, bonding fees, the prevailing market valuation of the unfunded liability at the time of a bond's issuance.

As you can see from Model A, the annual debt service of a twenty (20) year bond plus the “normal cost” is considerably less than annual repayments to MERS based upon the “normal cost” of 2017 and the current accrued unfunded pension liability. Over ten (10) years from 2018 – 2027, the model indicates that a savings of \$4.5M is possible by issuing a bond for the accrued unfunded pension liability.

Likewise, a large savings is also possible from issuing a bond for accrued unfunded Other Post-Employment Benefits (OPEB – i.e. retiree health care premiums). As with Model A, Model B is dependent upon the same assumptions and has the same limitations. As you can see from Model B, the annual debt service of a twenty (20) year bond plus the “normal cost” is considerably less than annual repayments to MERS based upon the “normal cost” of 2017 and the current accrued unfunded OPEB liability. Over ten (10) years from 2018 – 2027, the model indicates that a savings of \$3.1M is possible by issuing a bond for the accrued unfunded OPEB liability.

Consequently, it is the recommendation of staff that the City Council give serious consideration to issuing a bond for both the accrued unfunded pension liability and the accrued unfunded pension liability, and that City Council authorize staff to further investigate the issuance of bonds for pension and OPEB unfunded liabilities.

Bond Payments v Annual Payments for Unfunded Pension Liability - April 2017
Comparison - Bond + Normal Cost v Unfunded Liability + Normal Cost
20 Year Amortization - 10 Year Payment Schedule Shown

Model A

<u>Payment Period</u>	<u>Bond + Normal Cost</u>	<u>Unfunded Liability + Normal Cost</u>	<u>Savings</u>
2018	995,273	1,499,040	503,767
2019	1,531,611	1,681,140	149,529
2020	1,529,486	1,925,052	395,566
2021	1,530,706	2,054,724	524,018
2022	1,529,781	2,194,368	664,587
2023	1,531,893	2,273,556	741,663
2024	1,531,069	2,364,996	833,927
2025	1,532,663	1,729,332	196,669
2026	1,531,894	1,771,994	240,100
2027	1,534,115	1,820,244	286,129
Total			\$4,535,955

Caveats:

- * Assumes "Normal Cost" (i.e. annual cost for current employees) does not change CY2019-2027; this cost can be expected to change based upon number of retirements and when retirements occur. This cost is recomputed by MERS annually.
- * Future unfunded liability is projected & based upon current investment returns of MERS, but can be expected to fluctuate based upon annual investment returns.
- * Per Plante & Moran, bonding for unfunded pension liability causes no expected negative effect on City's bond rating; MERS' historic rate-of-return: $X \geq 7.00$.
- *Bond Principle is \$16,560,000; term of debt is 20 years; Interest \approx \$8.6M.
- *Bonding for "Unfunded Pension Liability" is appropriate unless MERS rate-of-return \leq bond interest rate.
- *Actual amounts and savings would be different when and if bond was issued based upon unfunded liability and interest rates at that time.

Bond Payments v Annual Payments for Unfunded OPEB Liability - April 2017
Comparison - Bond + Normal Cost v Unfunded Liability + Normal Cost
20 Year Amortization - 10 Year Payment Schedule Shown

Model B

<u>Payment Period</u>	<u>Bond + Normal Cost</u>	<u>Unfunded Liability + Normal Cost</u>	<u>Savings</u>
2018	388,519	732,121	343,602
2019	549,238	754,681	205,443
2020	550,649	778,143	227,494
2021	551,526	802,543	251,017
2022	551,748	827,920	276,172
2023	551,368	854,311	302,943
2024	550,136	881,758	331,622
2025	548,164	910,303	362,139
2026	550,575	939,990	389,415
2027	552,272	970,865	418,593
Total			\$3,108,439

Caveats:

- * Assumes "Normal Cost" (i.e. annual cost for current employees) does not change CY2019-2027; this cost can be expected to change based upon number of retirements and when retirements occur. This cost is recomputed by MERS annually.
- * Future unfunded liability is projected & based upon current investment returns of MERS and an annual growth of 4% annually; it can be expected, however, to fluctuate based upon annual investment returns.
- * Per Plante & Moran, bonding for unfunded OPEB liability causes no expected negative effect on City's bond rating; MERS' historic rate-of-return: $X \geq 7.00$.
- *Bond Principle is \$4,925,000; term of debt is 20 years; Interest \approx \$2.5M.
- *Bonding for "Unfunded OPEB Liability" is appropriate unless MERS rate-of-return \leq bond interest rate.
- *Actual amounts and savings would be different when and if bond was issued based upon unfunded liability and interest rates at that time.

This page intentionally left blank.